

Analysis of Effectiveness and Contribution of Charges For Land and Building Rights Acquisition (BPHTB) to Kediri Regional Tax Revenue 2016-2020

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ABSTRACT

Acquisition Duty of Rights on Land and Building (BPHTB) is a tax levied on the acquisition of land and/building rights. The Acquisition Duty of Rights on Land and Building (BPHTB) is one of the highest sources of Local Tax Revenue in Kediri City. The purpose of this final project is to determine the level of effectiveness and contribution of revenue from Acquisition Duty of Rights on Land and Building (BPHTB) to Local Tax Revenues of Kediri City in 2016-2020. The methods of data collection used were interviews and documentations. The data writing method used is description and exposition. Data analysis methods used are effectiveness analysis, contribution analysis, regression analysis and correlation analysis. Based on the results of the discussion, it is known that the effectiveness of the receipt of Acquisition Duty of Rights on Land and Building (BPHTB) in 2016-2020 shows the results in a Very Effective category with an average effectiveness level of 159.48%, although the average effectiveness rate of Acquisition Duty of Rights on Land and Building (BPHTB) shows very effective results but the contribution to Local Tax Revenue shows results in the medium category with an average of 28.39% from 2016-2020.

Keywords: *Effectiveness and Contribution, Acquisition Duty of Rights on Land and Building (BPHTB), Local Tax Revenue.*

Analisis Efektivitas dan Kontribusi Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB) Terhadap Penerimaan Pajak Daerah Kediri 2016-2020

Abstrak

Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) adalah pajak yang dipungut atas perolehan hak atas tanah dan/bangunan. Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) merupakan salah satu sumber Penerimaan Pajak Daerah tertinggi di Kota Kediri. Tujuan dari tugas akhir ini adalah untuk mengetahui tingkat efektivitas dan kontribusi penerimaan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) terhadap Penerimaan Pajak Daerah Kota Kediri Tahun 2016-2020. Metode pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Metode penulisan data yang digunakan adalah deskripsi dan eksposisi. Metode analisis data yang digunakan adalah analisis efektivitas, analisis kontribusi, analisis regresi dan analisis korelasi. Berdasarkan hasil pembahasan diketahui bahwa efektivitas penerimaan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) tahun 2016-2020 menunjukkan hasil dalam kategori Sangat Efektif dengan tingkat efektivitas rata-rata 159,48%, walaupun rata-rata tingkat efektivitas Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) menunjukkan hasil yang

sangat efektif namun kontribusinya terhadap Penerimaan Pajak Daerah menunjukkan hasil dalam kategori sedang dengan rata-rata 28,39% dari tahun 2016-2020.

Kata kunci: Efektivitas dan Kontribusi, Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB), Penerimaan Pajak Daerah.

PRELIMINARY

National development is an obligation for every nation. Development in Indonesia is increasingly experiencing positive improvements in various fields, especially in the field of infrastructure which is an important and vital aspect in accelerating national development. The purpose of national development as stated in the 1945 Constitution paragraph 4 is "To protect the entire Indonesian nation, and the entire homeland of Indonesia, and to promote public welfare, educate the nation's life and participate in carrying out world order based on independence, eternal peace and social justice."

Good development is supported by targeted regulations. The change in the government system which was originally centralized to decentralized has made development more widespread to reach every region in Indonesia. The implementation of a decentralized system is the implementation of regional autonomy which has the aim of giving freedom to people local governments in regulating and managing their own government households by providing broad, real, and responsible authority and encouraging local governments to be more independent in meeting regional needs. One of them is the need for development financing sources that come from regional income. The main source of development financing comes from taxes. Local taxes are managed by local governments in accordance with the regulations set by each region regarding local taxes. One of them is the City of Kediri through the Regional Regulation of the City of Kediri No. 6 of 2010 concerning Regional Taxes.

The city of Kediri is the number 3 (three) largest city in East Java which has the potential for Human Resources (HR) and Natural Resources (SDA) that support the survival and growth of the region from the industrial and non-industrial sectors. There are various variations of industrial business units in the City of Kediri including large industries engaged in the sugar and cigarette industries. The Gudang Garam cigarette industry is the largest industry in Indonesia, located in the city of Kediri as well as an economic base that contributes quite a lot as a driver of community economic activity. Meanwhile, Small and Medium Industries (IKM) are engaged in food production and agricultural product management. In addition, the city of Kediri has various types of tourism including nature tourism, cultural tourism, special interest tourism and shopping tourism.

The Regional Financial and Asset Management Revenue Agency (BPPKAD) of the City of Kediri is an agency in charge of carrying out local government affairs in the revenue sector of the City of Kediri that participates in optimizing the potential for local tax revenues. One of the taxes managed by BPPKAD is the Customs for the Acquisition of Rights to Land and Buildings (BPHTB). BPHTB is one of the potential sources in increasing Local Tax Revenue. One of the benchmarks for optimal acceptance can be seen from the level of effectiveness. The principle of effectiveness is obtained from the realization received based on the existing targets.

In 2020, the Land and Building Rights Acquisition Fee (BPHTB) is the highest contributor to local tax revenue for the Kediri City Government (Source: Kediri City Government Revenue Realization 2016-2020

(attached in Table 4)). So that BPHTB should have an influence and role on Regional Tax Revenue. Therefore, a contribution analysis was conducted to determine the extent to which BPHTB contributed to local tax revenues. Contribution analysis is carried out by comparing BPHTB revenues to local tax revenues. The bigger the result, the bigger the role of BPHTB on local tax revenues.

Based on the description above, the formulation of the problem can be taken, namely how much is the level of effectiveness and the level of contribution of the Land and Building Rights Acquisition Fee (BPHTB) for the 2016-2020 City of Kediri. By knowing the level of effectiveness and contribution level of Customs on Land and Building Rights to increase local tax revenues, it is hoped that the Kediri City Government will be able to evaluate policy making both in terms of planning and local tax revenues in the following years.

In this study, several theoretical foundations are needed to describe the further discussion, while the theoretical foundations are:

Regional autonomy

According to Law Number 23 of 2014 concerning Regional Government, it is stated that "Regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own government affairs and the interests of local communities in the system of the Unitary State of the Republic of Indonesia."

Regional Income

Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments states that "Regional Income is the right of the Regional Government which is recognized as an addition to the value of net assets in the period of the year concerned. Sources of regional income consist of:

1. Locally-generated revenue

According to Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, it is stated that "Regional Original Revenue, hereinafter referred to as PAD, is the income obtained by the Region which is collected based on Regional Regulations in accordance with the legislation".

Regional Original Income comes from:

- a. Local tax
 - b. Regional levies
 - c. Results of separated regional wealth management
 - d. Other Legitimate Regional Original Income.
2. Balancing Fund
 3. Other Income.

Understanding Tax

The definition of tax according to Law Number 28 of 2007 Article 1 states that tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive under the law, with no direct compensation and is used for the needs of the state for the greatest prosperity. people.

Tax Function

According to Mardiasmo (2019:4) taxes have 2 (two) functions, namely:

1. Budget Function (Budgetair)
Taxes serve as a source of funds for the government to finance its expenses.
2. Function Set (Regularrend)
Taxes function as a tool to regulate or implement government policies in the social and economic fields

Tax Grouping

According to Mardiasmo (2019:8) Taxes can be differentiated according to their class, nature and collecting agency. Tax grouping as follows:

1. According to the Group:
 - a. Direct Tax, which is a tax that is borne by the Taxpayer himself or

- cannot be charged or delegated to another person.
- b. Indirect Taxes, namely taxes that can ultimately be charged or delegated to other people.
2. According to its nature:
 - a. Subjective Tax, namely tax originating or based on the subject, in this sense is paying attention to the condition of the Taxpayer.
 - b. Objective Tax, namely the tax that stems from the object, regardless of the taxpayer's personal condition.
 3. According to the Collector's Office:
 - a. Central Taxes, namely taxes collected by the central government and used to finance state households.
 - b. Regional Taxes, namely taxes collected by the Regional Government and used to finance regional households.

Tax Collection Procedures

According to Mardiasmo (2019:9) revealed that the tax collection procedure consists of the tax system, the principle of tax collection, and the tax collection system.

1. Tax System

Tax collection can be done based on 3 stelsel:

 - a. Real Stelsel (Riel Stelsel)

The imposition of taxes is based on the object (real income), so that the collection can only be done at the end of the Tax Year, ie after the actual income is known.
 - b. Stelsel Assumption (Fictieve stelsel)

The imposition of taxes is based on an assumption regulated by law. For example, the income of a year is considered the same as the previous year, so that at the beginning of the Fiscal Year it can be determined the amount of tax payable for the current Fiscal Year.
 - c. Mixed Style

This stelsel is a combination of real stelsel and assumed stelsel. At the

beginning of the year, the amount of tax is calculated based on an assumption, then at the end of the year the amount of tax is adjusted to the actual situation.

2. Tax Collection Principle

According to Mardiasmo (2019:10) the principle of tax collection consists of:

 - a. Domicile Principle (Principle of Residence)

The state has the right to impose taxes on all income of taxpayers residing in its territory, both income originating from within and from abroad. This principle applies to domestic taxpayers.
 - b. Source Principle

The state has the right to impose tax on income originating in its territory without regard to the residence of the taxpayer.
 - c. National Principles

The imposition of taxes is related to the nationality of a country.
3. Tax Collection System

According to Mardiasmo (2019:11), in collecting taxes, there are several collection systems, namely:

 - a. *Official Assessment System*, is a collection system that authorizes the government (fiskus) to determine the amount of tax owed by the taxpayer.
 - b. *Self Assessment System*, is a tax collection system that authorizes taxpayers to determine the amount of tax payable by themselves.
 - c. *Withholding system*, is a tax collection system that authorizes third parties (not the tax authorities and not the taxpayer concerned) to withhold or collect taxes owed by the taxpayer.

Definition of Local Tax

Law Number 28 of 2009 states that Regional Tax is a mandatory contribution to the region owed by a private person or entity that is coercive based on the law without

getting direct compensation and is used for regional needs for the greatest prosperity of the people.

Types of Local Taxes

Types of Regional Taxes according to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies are divided into two parts, namely:

- a. Provincial Taxes, consisting of:
 1. Vehicle tax
 2. Motor Vehicle Transfer Fee
 3. Motor Vehicle Fuel Tax
 4. Surface Water Tax
 5. Cigarette Tax
- b. Regency or City Taxes, consisting of:
 1. Hotel Tax
 2. Restaurant tax
 3. Entertainment Tax
 4. Advertisement tax
 5. Street Lighting Tax
 6. Non-Metal and Rock Mineral Tax
 7. Parking Tax
 8. Groundwater Tax
 9. Swallow's Nest Tax
 10. Rural and Urban Land and Building Tax (PBB-P2)
 11. Land and Building Rights Acquisition Fee (BPHTB)

Local Tax Legal Basis

Regulations regarding Regional Taxes have been amended several times. Laws and regulations in the field of Regional Taxes include:

1. Law Number 18 of 1997 concerning Regional Taxes and Regional Levies;
2. Law Number 34 of 2000 concerning Improvements to Law Number 18 of 1997 concerning Regional Taxes and Levies;
3. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies replaces Law Number 34 of 2000.

RESEARCH METHODS

The research methods used in this study include: data classification, data

collection methods, data analysis methods and data writing methods.

Data by Nature

According to its nature, the data used are:

- a. Quantitative Data
Quantitative data in this study is in the form of an overview of the object of research including the location of the City of Kediri, brief history, vision and mission, main tasks and functions as well as organizational structure and job descriptions of BPPKAD Kediri.
- b. Qualitative Data
The qualitative data in this study is the realization of Kediri City Regional Tax Revenue and Kediri City BPHTB Revenue for 2016-2020.

Data by Source

According to the source, the data used are:

- a. Primary data
The primary data in this study were obtained through interviews conducted by asking questions to the Head of the Sub-Division for Determination of BPPKAD Kediri City.
- b. Secondary Data
The secondary data in this study are the general description and the realization of the Kediri City Regional Revenue at the Kediri City BPPKAD.

Method of collecting data

The required collection methods are:

- a. Interview
The interview was conducted by asking direct questions to the Head of the Sub-Division for Determination of BPPKAD in Kediri regarding the target of BPHTB and BPHTB acceptance and the things that affect it.
- b. Documentary Studies
The documentary study carried out was to collect documents in the form of data on the realization of Kediri City Regional Tax Revenue and BPHTB Receipts for the 2016-2020 City of Kediri along with

Perwali on the Kediri City Financial and Asset Management Revenue Agency.

Data analysis method

a. Effectiveness Analysis

To determine the level of effectiveness of BPHTB acceptance is as follows:

$$\text{BPHTB effectiveness} = \frac{\text{Realisasi Penerimaan BPHTB}}{\text{Target Penerimaan BPHTB}} \times 100\%$$

The ability of the region in carrying out the task is said to be effective if it reaches a ratio of at least 1 (one) or 100 percent, the greater the ratio achieved, indicating the ability of the region to be better.

The details of the effectiveness assessment criteria are as set out in the table 1.

Source: Mahmudi, 2019:142

Table 1. Effectiveness Value Interpretation

Percentage	Criteria
>100%	Very effective
90%-100%	Effective
80%-90%	Effective enough
60%-80%	Less effective
≤60%	Ineffective

Source: Kepmdagri No.690,900-327, 1996 (in Candra, 2015)

b. Contribution Analysis

To find out the contribution of BPHTB to Regional Tax Revenue is as follows:

$$\text{BPHTB contribution} = \frac{\text{Realisasi Penerimaan BPHTB}}{\text{Realisasi Penerimaan Pajak Daerah}} \times 100\%$$

Source: Halim, 2004:163 (in Adilistiono 2020)

Regarding the contribution criteria, it can be seen in the Table 2.

Table 2. Contribution Criteria Classification

Percentage	Criteria
0.00%-10.00%	Very less
10.01%-20.00%	Not enough
20.01%-30.00%	Currently
30.01%-40.00%	Enough
40.01%-50.00%	Well
>50%	Very good

Source: Research and Development Team Depdagri-Fisipol UGM, 1991 (in Adilistiono 2020)

c. Simple Regression Analysis

Simple Regression Analysis uses the following equation:

$$Y = a + bX$$

$$a = \frac{\sum Y}{n} - b \frac{\sum X}{n}$$

Source: Algifari, 2015:196-197

The values of a and b can be found by:

$$b = \frac{n \sum XY - \sum X \sum Y}{n \sum X^2 - (\sum X)^2}$$

Note:

a = constant (value of Y if X = 0)

- b = regression coefficient (increase or decrease the estimated value of Y if X changes by one unit)
- Y = variable whose value is influenced by other variables (dependent variable)
- X = variable that affects the value of other variables (independent variable)

Source: Algifari, 2015:199

Note;

r = correlation coefficient

X = independent variable

Y = dependent variable

The coefficient of determination is the square of the correlation coefficient, so the formula used is as follows:

Coefficient of determination = r²

Source: Algifari, 2015:200

d. Correlation Analysis

The correlation coefficient is denoted (r).

$$r = \frac{n\sum XY - \sum X \sum Y}{\sqrt{n\sum X^2 - (\sum X)^2} \sqrt{n\sum Y^2 - (\sum Y)^2}}$$

Table 3. Correlation Coefficient Interpretation

Coefficient Interval	Relationship Level
0.00 – 0.199	Very low
0.20 – 0.399	Low
0.40 – 0.599	Currently
0.60 – 0.799	Strong
0.80 – 1,000	Very strong

Source: Sugiyono, 2019:231

Data Writing Method

The form of writing used in this study is

- a. Modede Description
This method is used to describe the general description of the City of Kediri and the Regional Financial and Asset Management Revenue Agency (BPPKAD) of the City of Kediri as well as local taxes to explain the theoretical aspects.
- b. Exposition Method
This method is used to describe the results of the calculation of effectiveness analysis, contribution analysis, regression analysis and correlation analysis of BPHTB to Kediri City Regional Tax Revenue for 2016-2020.

RESULTS AND DISCUSSION

The Regional Financial and Asset Management Revenue Agency (BPPKAD) of the City of Kediri is one of the government agencies of the City of Kediri as a special regional government administrator that handles the financial sector which also participates in optimizing the potential for local tax revenues. BPPKAD Kediri City is a supporting element of government affairs in the financial sector which is led directly by the Head of the Agency who is responsible to the Mayor through the Regional Secretary of the City of Kediri.

BPPKAD Kota Kediri regulates 9 taxes that must be processed to increase local tax revenue. The Tabel 4 is the realization of Kediri City Regional Tax Revenue for 2016-2020.

Table 4. Realization of Kediri City Regional Tax Revenue for 2016-2020

No	Pajak Daerah	Realisasi Tahun Anggaran (dalam rupiah)				
		2016	2017	2018	2019	2020
1	Pajak Hotel	4.103.756.899,00	3.967.768.755,00	4.430.889.713,00	4.840.886.710,00	3.054.873.523,00
2	Pajak Restoran	8.984.657.863,72	11.188.910.753,37	13.572.292.036,00	24.484.962.534,72	15.738.419.535,00
3	Pajak Hiburan	1.184.500.685,00	1.543.863.006,00	2.360.768.732,00	2.797.668.145,00	931.753.734,00
4	Pajak Reklame	1.928.271.095,00	1.467.618.214,00	1.885.385.539,00	1.296.491.734,00	1.981.817.467,00
5	Pajak Penerangan Jalan	22.811.700.424,00	25.327.086.036,00	27.123.563.537,00	28.116.653.386,00	27.348.873.534,00
6	Pajak Parkir	1.375.727.096,00	1.433.729.905,00	1.634.370.677,00	1.706.734.807,00	958.357.043,62
7	Pajak Air Tanah	633.947.099,00	529.861.689,00	643.460.169,00	535.292.157,00	503.739.980,00
8	PBB-P2	23.361.791.012,01	23.330.962.412,00	24.675.154.844,00	26.887.535.681,00	26.214.544.989,00
9	BPHTB	23.254.827.454,09	42.667.199.339,50	23.787.097.801,85	25.225.071.324,69	35.472.564.483,00
Total Pajak Daerah		87.639.179.627,82	111.457.000.109,87	100.112.983.048,85	115.891.296.479,41	112.204.944.288,62

Source: Reprocessed Secondary Data, 2021.

Calculation of the Effectiveness of Land and Building Rights Acquisition Fees (BPHTB) for the City of Kediri for 2016-2020

Effectiveness is a measure of the success or failure of an organization in achieving its goals. If an organization succeeds in achieving its goals, then the organization has been running effectively. Measurement of the effectiveness of a service associated with the target set. Through the measurement of effectiveness, it can be seen that the local government's ability to realize regional tax revenues, especially BPHTB, is

compared to the target that has been set based on real potential. Therefore, it is necessary to measure the effectiveness of BPHTB acceptance or not. The following is the method (formula) for calculating the effectiveness of BPHTB along with the assessment criteria:

$$\text{BPHTB effectiveness} = \frac{\text{Realisasi Penerimaan BPHTB}}{\text{Target Penerimaan BPHTB}} \times 100\%$$

Source: Mahmudi, 2019:142

Table 5. Effectiveness Value Interpretation

Percentage	Criteria
>100%	Very effective
90%-100%	Effective
80%-90%	Effective enough
60%-80%	Less effective
≤60%	Ineffective

Source: Kepmdagri No.690,900-327, 1996 (in Candra, 2015)

The Tabel 6 is the calculation of the effectiveness of the Land and Building Rights

Acquisition Fee (BPHTB) for the City of Kediri for 2016-2020.

Table 6. Calculation of the Effectiveness of Duties on the Acquisition of Rights on Land and Buildings City of Kediri 2016-2020

Year	BPHTB Target (Rp)	Realization of BPHTB (Rp)	Effectiveness	Criteria
(1)	(2)	(3)	(4)=(3)/(2)*100%	(5)
2016	14,082,419,081.25	23,254,827,454.09	165.13%	Very effective
2017	17,650,000,000.00	42,667,199,339.50	241.74%	Very effective
2018	18,000,000,000.00	23,787,097,801.85	132.15%	Very effective
2019	18,000,000,000.00	25,225,071,324.69	140.14%	Very effective
2020	30,000,000,000.00	35,472,564,483.00	118.24%	Very effective
Average			159.48%	Very effective

Source: Reprocessed Secondary Data, 2021.

Based on the table 6, BPHTB receipts from 2016-2020 have a very effective level of effectiveness, with an average effectiveness level of 159.48%. This means that in 2016-2020 the level of effectiveness of BPHTB always exceeds the set target or exceeds 100%, meaning that basically the Kediri City Financial and Asset Management Revenue Agency in terms of BPHTB revenue is in accordance with the expected target. Although the level of effectiveness of BPHTB does not always increase from year to year.

Calculation of Contribution of Duty on Acquisition of Land and Building Rights (BPHTB)

The calculation of the contribution in order to determine how much the contribution of BPTHB to the Regional Tax Revenue of the City of Kediri. To measure the amount of contribution, it can be done using the following formula:

$$\text{BPHTB contribution} = \frac{\text{Realisasi Penerimaan BPHTB}}{\text{Realisasi Penerimaan Pajak Daerah}} \times 100\%$$

Source: Halim, 2004:163 (in Adilistiono 2020)

Regarding the contribution criteria, it can be seen in the Table 7.

Table 7. Contribution Criteria Classification

Percentage	Criteria
0.00%-10.00%	Very less
10.01%-20.00%	Not enough
20.01%-30.00%	Currently
30.01%-40.00%	Enough
40.01%-50.00%	Well
>50%	Very good

Source: Research and Development Team of the Ministry of Home Affairs-Fisipol UGM, 1991 (in Adilistiono 2020)

The table 8 shows the contribution of the Land and Building Rights Acquisition Fee to the Regional Tax Revenue of the City of Kediri for 2016-2020

Table 8. Contribution of Duties on the Acquisition of Rights on Land and Buildings Kediri City Regional Tax Revenue 2016-2020

Year	Realization of BPHTB (Rp)	Realization of Regional Tax Revenue (Rp)	Contribution	Criteria
(1)	(2)	(3)	(4)	(5)
2016	23,254,827,454.09	87,639,179,627.82	26.53%	Currently
2017	42,667,199,339.50	111,457,000,109.87	38.28%	Enough
2018	23,787,097,801.85	100,112,983,048.85	23.76%	Currently
2019	25,225,071,324.69	115,891,296,479.41	21.77%	Currently
2020	35,472,564,483.00	112,204,944,288.62	31.61%	Enough
Average			28.39%	Currently

Source: Reprocessed Secondary Data, 2021.

Based on the table 8, it can be seen that the Land and Building Rights Acquisition Fee (BPHTB) during 2016-2020 contributed moderately to the Kediri City Regional Tax Revenue. This can be seen by looking at the average contribution of BPHTB to Kediri City Regional Tax Revenue, which is 28.39%.

Simple Regression Analysis

Simple Regression is based on a functional or causal relationship of one independent variable (X) with one dependent variable (Y). Where the value of the dependent variable is influenced by the size of the independent variable. The dependent variable (Y) in this final project is Kediri City Regional Tax Revenue. While the independent variable (X) is the Customs for the Acquisition of Land and Building Rights (BPHTB).

Simple Regression Analysis uses the following equation:

$$Y = a + bX$$

The values of a and b can be found by:

$$b = \frac{n\sum XY - \sum X \sum Y}{n\sum X^2 - (\sum X)^2}$$

$$a = \frac{\sum Y}{n} - b \frac{\sum X}{n}$$

Source: Algifari, 2015:196-197

Note:

a = constant (value of Y if X = 0)

b = regression coefficient (increase or decrease the estimated value of Y if X changes by one unit)

Y = variable whose value is influenced by other variables (dependent variable)

X = variable that affects the value of other variables (independent variable)

From the above formula, it can be seen that the regression coefficient (b) is 0.73 and the constant (a) is 83,501,693,692.06. So the regression equation is $Y = 83,501,693,692.06 + 0.73X$

Based on the regression equation above, it can be concluded that:

- (1) Constant (a) of 83,501,693,692.06 means that if BPHTB (X) the value is 0, then the Regional Tax Revenue (Y) will be 83,501,693,692.06.
- (2) The regression coefficient (b) of 0.73 means that the change in the value of

Regional Tax Revenue if the BPHTB changes by one unit.

Source: Algifari, 2015:199

Correlation Analysis

Correlation analysis is used to determine the close relationship between two variables, namely the independent variable (BPHTB) and the dependent variable (Regional Tax Revenue). Calculation of correlation analysis using the following formula:

The correlation coefficient is denoted (r).

$$r = \frac{n\sum XY - \sum X \sum Y}{\sqrt{n\sum X^2 - (\sum X)^2} \sqrt{n\sum Y^2 - (\sum Y)^2}}$$

Note;

r = correlation coefficient

X = independent variable

Y = dependent variable

The coefficient of determination is the square of the correlation coefficient, so the formula used is as follows:

Coefficient of determination = r²

Source: Algifari, 2015:200

Table 9. Correlation Coefficient Interpretation

Coefficient Interval	Relationship Level
0.00 – 0.199	Very low
0.20 – 0.399	Low
0.40 – 0.599	Currently
0.60 – 0.799	Strong
0.80 – 1,000	Very strong

Source: Sugiyono, 2019:231

Based on the calculation of the correlation analysis that has been done, the results obtained are r of 0.54. These results indicate that the relationship between BPHTB (X) and Regional Tax Revenue (Y) is positive because the correlation value is between 0 and 1 or $0 < r < 1$, which means that the correlation between BPHTB and Regional Tax Revenue is positive, unidirectional and moderate. In addition, the calculation of the coefficient of determination gives an r² result of 29.16%, which means that the effect of BPHTB on Kediri City's Regional Tax Revenue is 29.16% and 70.84% is influenced by other factors concerning the Regional Tax Revenue component.

CONCLUSION

Based on the results of the calculation of the effectiveness and contribution of the Land and Building Rights Acquisition Fee (BPHTB) to the Regional Tax Revenue of the

City of Kediri in 2016-2020 it can be concluded as follows:

1. The effectiveness of BPHTB acceptance in Kediri City from 2016-2020 shows an average percentage of 159.48% which is included in the very effective criteria. This means that the Kediri City BPPKAD has succeeded in realizing the predetermined target.
2. The contribution of BPHTB to Regional Tax Revenue during 2016-2020 is included in the medium criteria, namely with an average of 28.39%. The regression analysis and correlation analysis used to determine the relationship and influence between BPHTB and Kediri City Regional Tax Revenue are as follows:
 - a. Regression analysis obtained the equation $Y = 83,501,693,692.06 + 0.73X$, it can be concluded that the constant of 83,501,693,692.06 means that if the BPHTB (X) value is 0, then the Regional Tax Revenue (Y) is

83,501,693,692.06 and the value is 83,501,693,692.06. BPHTB regression coefficient (X) is 0.73; means change in value Regional Tax Revenue if the Customs on Acquisition of Rights on Land and Buildings changes by one unit.

- b. Correlation analysis obtained results of 0.54. These results indicate that the relationship between Land and Building Rights Acquisition Fees (X) and Regional Tax Revenues (Y) is positive, unidirectional and moderate. The effect of BPHTB on Kediri City Regional Tax Revenue is 29.16% and 70.84% is influenced by other factors concerning the component of Regional Tax Revenue

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