

ABSTRACT

INTENSIFICATION OF ADVERTISING MANAGEMENT THROUGH TAX RATES IMPROVEMENT IN ORDER TO INCREASE REVENUE OF BANDAR LAMPUNG CITY

By

M. IVAN AFRIHANSA

Local Revenue (PAD) is regional revenue earned and collected by local regulations in accordance with the legislation in order to explore the potential of each region to achieve the region's autonomy. Advertisement tax is one component of local taxes, especially in Bandar Lampung. The major problem is that local regulation containing systematic advertisement taxation in Bandar Lampung has been rationalized so it needs to have rate rasionalization and target of advertisement tax revenue estimation in the next year. The used data in this research is data of advertising tax acceptance realization of Bandar Lampung during period 2011 – 2014. The analysis method used in this research is quantitative descriptive analysis method, research that is processed and analyzed to be concluded by using the theory and data related to this study. The conclusion of this study is that the rate of each type of advertising tax should be rationalized periodically by observing the rate of inflation that occurred in Bandar Lampung so revenue target in the future is higher in value than the actual revenues before the rate rationalization also grown beyond the level of inflation that occurred in Bandar Lampung.

**Keywords: Local Revenue, Rationalization of Advertising Tax Rate,
Advertising Tax Acceptance Estimated Target.**