ABSTRACT

THE ANALYSIS OF ENTERTAINMENT TAX TOWARD LOCAL REVENUE OF BANDAR LAMPUNG CITY IN PERIOD OF 2012-2014

By

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Local tax in the city of Bandar Lampung is composed of various sectors, one of them is the entertainment tax. As the capital of Lampung Province, the entertainment was a lot of standing in Bandar Lampung compared to other cities or counties. Entertainment facilities needed by all people in every times, especially in the weekend, because they are preoccupied by routine exhausting, everyone would be looking for an entertainment to be enjoyed as a reliever saturated as well as lifestyle.

This study aimed to analyze the influence of the entertainment tax on growth and its contribution to total revenue. Identify any kind of entertainment tax to the classification of prime, potential, developing and underdeveloped. Data which used in this study is the form of secondary data in Bandar Lampung in period of 2012-2014. The analysis technique that used is descriptive statistics, normality test, inferential statistics, hypothesis testing, test the coefficient of determination and overlay analysis.

The result of this research shows that the percentage growth of the entertainment tax is fluctuating every month with an average of 16.96% and a decline in local revenues by an average of 34.37% , but the contribution of entertainment tax is only about 6.9% of total local revenue, thus directly proportional to the results of testing the hypothesis that there is no significant influence. Identification of the type of entertainment tax is done by looking at the growth and matrik contribution based on the overlay analysis.

Key words: Contributions, Growth, Classification of Entertainment Tax, Local Revenue