# **ABSTRAK**

WAHIDA HAYRANI. Efektivitas Pajak Restoran dan Pajak Hotel Terhadap Pendapatan Asli Daerah (PAD) Kota Depok Tahun 2018-2022. Dibawah bimbingan YANTI BUDI ASIH, SE, MM

Penelitian ini bertujuan untuk mengkaji efektivitas Pajak Restoran dan Pajak Hotel Terhadap Pendapatan Asli Daerah (PAD) Kota Depok Tahun 2018-2022. Penelitian ini dilakukan di Kota Depok menggunakan data primer berupa target dan realisasi penerimaan pajak daerah tahun 2018-2022 yang didapat langsung dari Badan Keuangan Daerah Kota Depok. Metode penelitian yang digunakan dalam penelitian ini menggunakan deskriptif kuantitatif yang menjelaskan atau mendeskripsikan secara rinci suatu keadaan melalui data yang berupa angka. Teknik pengumpulan data menggunakan studi kepustakaan, observasi, dan dokumentasi. Hasil penelitian ini menunjukkan bahwa rata-rata tingkat efektivitas Pajak Restoran Kota Depok tahun 2018-2022 sebesar 116.52% artinya tergolong sangat efektif, rata-rata tingkat efektivitas Pajak Hotel Kota Depok tahun 2018-2022 sebesar 114.89% artinya tergolong sangat efektif. Pemerintah Kota Depok senantiasa meningkatkan pendapatan pajak daerahnya melalui sosialisasi dan penyuluhan yang berdampak kepada peningkatan PAD Kota Depok.

**Kata Kunci** : Efektivitas, Pajak Restoran, Pajak Hotel, Pendapatan Asli Daerah

# **ABSTRACT**

WAHIDA HAYRANI. The Effectiveness of Restaurant Tax and Hotel Tax on Depok City's Local Revenue (PAD) in 2018-2022. Under the guidance of YANTI BUDI ASIH, SE, MM

This study aims to examine the effectiveness of Restaurant Tax and Hotel Tax on Depok City's Local Own Revenue (PAD) in 2018–2022. This research was conducted in Depok City using primary data in the form of targets and realization of regional tax revenues for 2018–2022, which were obtained directly from the Depok City Regional Finance Agency. The research method used in this study is descriptive-quantitative, which explains or describes in detail a situation through data in the form of numbers. Data collection techniques using library research, observation, and documentation. The results of this study indicate that the average effectiveness level of Depok City Restaurant Tax for 2018–2022 is 116.52%, meaning it is classified as very effective, and the average effectiveness level of Depok City Hotel Tax for 2018–2022 is 114.89%, meaning it is classified as very effective. The Depok City Government continues to increase its regional tax revenue through socialization and counseling, which has an impact on increasing the PAD of Depok City.

**Keywords :** Effectiveness, Hotel Tax, Regional Original Income, Restaurant Tax