

ABSTRACT

Fitri Andriani. 2015, Thesis. Title: "Comparative Analysis of Local Tax Before and After PDRD Law Implemented of No. 28 of 2009 (Studies in DPPKA Malang). Accounting Department, Faculty of Economics, State Islamic University of Maulana Malik Ibrahim Malang.

Supervisor: Dwi Sulistiani, SE., MSA., Ak., CA

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Tax is a activities process carried out by the government in order to develop and make change better. Tax is also a country major revenue source which is used to fund government spending and development. Tax revenue is the largest domestic revenues or major, the spending of a country finance, the state demands an increase of state revenues, one of which comes from tax revenue.

This research used descriptive method with qualitative approach. The technique of collecting data used interviews, documentation and observation studies. Types and sources of data of this study used primary data and secondary data.

PDRD Law of No. 28 of 2009 implemented on 1th January, 2011. The level of effectiveness of local tax revenue in Malang, the percentage value was more than 100% and according to the criteria meant very effective either before or after the law implemented . Contributions of Regional Tax and Retribution before the law implemented, which was 31.29% which was medium and 17.77%, which was less. After the Law No. 28 of PDRD 2009implemented, the level of contribution of Local Tax and level retribution toward PAD was 36.92 which was good criteria and 18.29 which was less criteria. PAD growth rate before the Law No. 28 of PDRD 2009 implemented experienced decreasing in 2010 amounted to 14.91% and after the the law implemented, growth rate of PAD increased, for the highest growth rate in 2014 was 36.21%.