

ABSTRACT

Ratna Yulia A.R. 2013, UNDERGRADUATE THESIS. Title:” Internal Controlling System Effectivity Systems in Achieving Target Acquisition Fee Tax of Land and Building (BPHTB) At Malang Regional Revenue Office”

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Keyword : Internal Controlling System (SPI), Collecting Procedure
And Obstacle in Collecting BPHTB

Malang Regional Revenue Office is one of elements of the local government whose job is to carry out the activities of tax collection and provide services to the community , especially the taxpayers in carrying out their obligations . In performing its duties Regional Revenue Office has set specific targets in order to maximize tax revenue Acquisition Fee Tax of Land and Building (BPHTB) .

This study is focused to recognize whether the collecting procedure of BPHTB has been running well or not as well as examine the effectiveness of BPHTB internal controlling in Malang Revenue Office, which includes some parties involved in the BPHTB collecting procedure such as Regional Government, Taxpayer, Notary / PPAT. As well as obstacles in BPHTB collecting, both general issues that caused by taxpayer or from Malang Revenue Office while carrying out their duties.

In this study , the data collecting techniques that used is interview techniques , observation , and documentation. The primary data source was collected through interviews to the Head of Potential Development and Malang Regional Revenue BPHTB enumerate and verification officer. This study was located in Malang Regional Revenue Office and Malang Potential Development office.

The results of this study indicate that the BPHTB collecting procedure include buying and selling of land and buildings in Malang Regional Revenue Office has been going well so far and has been established as its planned. BPHTB Internal control on Malang Regional Revenue Office has been running effectively . It's because since the BPHTB initial enactment in 2011 until 2012 has achieved the target above 100 % . Regional office said that BPHTB achievement was higher, because the target is the biggest asset of Malang Revenue office. There are obstacles that posed in collecting BPHTB such as lack of cooperation between the community as taxpayer with Regional Office as a tax collector , some data was manipulated by the taxpayer , and the lack of human resources by the Regional Office.