EFFECT OF EFFECTIVENESS OF COLLECTION OF COSTS OF OBTAINING RIGHTS TO LAND AND BUILDINGS (BPHTB) ON INCOME ORIGINAL AREA IN WEST ACEH DAYA DISTRICT

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Abstract

The purpose of this study was to determine the effect of the effectiveness of BPHTB collection on local revenue. This type of research is a causal research that looks for causal relationships. The number of observations in this study were 36 analysis units with 9 sub-districts in the Southwest Aceh district that published BPHTB and PAD reports using the Cross Section for time series data for 4 semesters (2018-2020). The data were processed using regression analysis. The results showed that the effectiveness of BPHTB collection had a significant positive effect on local revenue.

Keywords : Local Own Income, Effectivenesss Collection of BPHTB.

1. INTRODUCTION

In accordance with the considerations in Law Number 32 Year 2004 concerning Regional Government, the aim of granting autonomy to Regional Governments is "to form regional governments that regulate and manage government affairs by themselves according to the principle of autonomy and co-administration, directed at accelerating the realization of public welfare through improvement, , empowerment and community participation, as well as increasing regional competitiveness by taking into account the principles of democracy, equity, justice, privileges and specialties of a region in the system of the Republic of Indonesia. " Apart from that, it is also deemed necessary to increase the effectiveness and efficiency of regional government administration.

It is hoped that the determination of BPHTB as a regional tax will increase revenue originating from the region itself, namely Regional Original Income. This is different from BPHTB revenue as a central tax, although BPHTB revenue is then transferred to the regions, this revenue is not included in the region's own revenue group, but as a balancing fund.

In addition to the BPHTB tax which is expected to increase PAD, there are other factors that can also increase PAD, namely the number of residents. Adam Smith argues that supported by empirical evidence that high population growth will be able to increase output through increasing levels and market expansion, both domestic and foreign markets. A high population increase accompanied by technological changes will encourage savings and also the use of economies of scale in production. Population addition is one thing that is needed and not a problem, but as an important element that can spur economic development and growth. The amount of income can affect the population. If the population increases, the income that can be drawn will also increase.

The three researchers conclude that the population in the Berutu (2011: 517) and Manurung (2018) research contradicts the findings made by researcher Rizkina (2013: 456) in Southwest Aceh District. Berutu (2011: 517) in his research found that Total Population can have an effect on PAD (Regional Original Income) and Manurung (2018) found that Population Amount is able to influence PAD Partially, so that Population Amount is a moderating variable. Meanwhile, Rizkina (2013: 456) found that total population does not affect the relationship between the effectiveness of BPHTB collection and BPHTB revenue contribution and PAD, therefore population is not a moderating or intermediary / supporting variable.

This contradictory phenomenon towards the finding of the population in determining PAD (Regional Original Income) raises the idea that underlies this research again with the title "Effect of

the Effectiveness of Collecting Fees on Land and Building Rights Acquisition on Local Original Income in Southwest Aceh District"

2. LITERATURE REVIEW

Locally-generated revenue

Original Regional Revenue, hereinafter referred to as PAD, is revenue obtained by the region which is collected based on Regional Regulations in accordance with Legislative Regulations (Law Number 33 Year 2004 Article 1, paragraph-18). Sources of Regional Original Income, obtained from: a. Local tax; b. Regional Retribution; c. The results of the management of separated regional assets; and D. Other legal PAD. Original Regional Revenue aims to provide authority to local governments to fund the implementation of regional autonomy in accordance with regional potential as a manifestation of decentralization. Sidik et. al. (2004: 77) asserts that as a whole, fiscal decentralization implies that to support the implementation of regional autonomy that is broad, real, and responsible, the regions are given the authority to empower their own financial resources and are supported by a balance between central and regional finances. The authority to empower financial sources itself is exercised within the PAD container, whose main source is local taxes and levies. Ideally, a balance between central and regional finance occurs when each level of government is independent in the financial sector to finance the implementation of their respective duties and powers. This means that PAD is the main or dominant source of income, while subsidies or transfers from the central government level are a source of additional or supporting revenue whose role is not dominant. PAD is a source of regional government funding whose role is very much dependent on the ability and willingness of the region in exploring the potential that exists in the region. The authority to empower financial sources itself is exercised within the PAD container, whose main source is local taxes and levies. Ideally, a balance between central and regional finance occurs when each level of government is independent in the financial sector to finance the implementation of their respective duties and powers. This means that PAD is the main or dominant source of income, while subsidies or transfers from the central government level are a source of additional or supporting revenue whose role is not dominant. PAD is a source of regional government funding whose role is very much dependent on the ability and willingness of the region in exploring the potential that exists in the region. The authority to empower financial sources itself is exercised within the PAD container, whose main source is local taxes and levies. Ideally, a balance between central and regional finance occurs when each level of government is independent in the financial sector to finance the implementation of their respective duties and powers. This means that PAD is the main or dominant source of income, while subsidies or transfers from the central government level are a source of additional or supporting revenue whose role is not dominant. PAD is a source of regional government funding whose role is very much dependent on the ability and willingness of the region in exploring the potential that exists in the region. Ideally, a balance between central and regional finance occurs when each level of government is independent in the financial sector to finance the implementation of their respective duties and powers. This means that PAD is the main or dominant source of income, while subsidies or transfers from the central government level are a source of additional or supporting revenue whose role is not dominant. PAD is a source of regional government funding whose role is very much dependent on the ability and willingness of the region in exploring the potential that exists in the region. Ideally, a balance between central and regional finance occurs when each level of government is independent in the financial sector to finance the implementation of their respective duties and powers. This means that PAD is the main or dominant source of income, while subsidies or transfers from the central government level are a source of additional or supporting revenue whose role is not dominant. PAD is a source of regional government funding whose role is very much dependent on the ability and willingness of the region in exploring the potential that exists in the region. meanwhile, subsidies or transfers from the central government level are a source of additional or supporting revenue whose role is not dominant. PAD is a source of regional government funding whose role is very much dependent on the ability and willingness of the region in exploring the potential that exists in the region. meanwhile, subsidies or transfers from the central government level

are a source of additional or supporting revenue whose role is not dominant. PAD is a source of regional government funding whose role is very much dependent on the ability and willingness of the region in exploring the potential that exists in the region.

According to Mardiasmo (2004: 146), the government is expected to increase PAD to reduce dependence on funding from the center, thereby increasing regional autonomy and discretion.

According to Halim (2012: 101) Regional Original Income is separated into four types of income, namely: a. Local tax; b. Regional Retribution; c. Results of management of separated regional property; d. Other legal PAD.

Fees for Acquisition of Land and Building Rights (BPHTB)

Understanding BPHTB

Based on Law Number 21 of 1997 which has been amended by Law Number 20 of 2000 concerning Fees for Acquisition of Rights to Land and Buildings (BPHTB), what is meant by Fees for Acquisition of Rights to Land and Buildings (BPHTB) is tax imposed on acquisition of land and or building rights

Fees for the acquisition of rights to land and buildings are taxes that must be paid as a result of obtaining rights to land or buildings which include property rights, rights to cultivate, rights to build, rights to use, ownership rights to apartment units and management rights in law. Number 20 of 2000. Acquisition of rights over land and / or buildings is a legal act or legal event that results in obtaining rights to land or buildings by individuals or entities (Mardiasmo, 2006: 324).

Rights to land and / or buildings are rights to land, including management rights and buildings thereon as referred to in Law Number 5 of 1960 concerning Basic Agrarian Principles and other statutory provisions (Mardiasmo, 2006: 324).

Tax base

According to Law Number 20 Year 2000, the basis for tax imposition is the Tax Object Acquisition Value (NPOP), which is determined as:

a. Buying and selling is the transaction price
b. Trade-offs are market values:
c. The grant is a market value:
d. Testament grants are market value;
e. Inheritance is market value;
f. Income in a company or other legal entity is market value;
g. The separation of rights that results in the transfer is the market value;
h. The transfer of rights due to the implementation of a judge's decision which has permanent legal force is the market value;
i. The granting of new land rights as a continuation of the relinquishment of rights is a market value;
j. The granting of new rights to land other than relinquishment of rights is market value;
k. Business combination is market value;
l. Business consolidation is market value;
m. Business expansion is market value;
n. Prizes are market value;
o. The buyer's appointment in the auction is the transaction price stated in the minutes of auction.

If the Tax Object Acquisition Value (NPOP) is unknown or lower than the NJOP used in the imposition of Land and Building Tax (PBB) in the year of acquisition, the basis for imposition is Land and Building Tax NJOP.

The amount of the Non-Taxable Tax Objects Acquisition Value (NPOPTKP) is set regionally at a maximum of Rp. 60,000,000.00 - (sixty million rupiah), except in the case of obtaining rights due to inheritance, or testament grants received by individuals who are still in family relationships. blood in a straight lineage one degree up or one degree downward with a will grant, including husband / wife, the NPOPTKP is regionally set at a maximum of Rp. 300,000,000.00 - (three hundred million rupiah). The amount of NPOPTKP can be changed by a Government Regulation by taking into

account economic and monetary developments as well as developments in the general price of land and / or buildings.

In accordance with the article of Law Number 20 Year 2000, the tax rate is set at 5% (five percent). As the basis for the imposition of BPHTB tax is the NPOP.

How to calculate BPHTB according to Mardiasmo (2006: 327) is as follows:

BPHTB = Acquisition Value of Taxable Tax Objects x Tariff
= (NPOP - NPOPTKP) x 5%

Authorized Officials In Fulfillment of BPHTB Provisions

There are several PPATs, namely as stated in Article 1 of Government Regulation Number 37 of 1998 concerning the Title of Land Deed Maker, that what is meant:

a. The Official for Making Land Deeds, hereinafter referred to as PPAT, is a General Official who is given the authority to make Authentic deeds regarding certain legal actions regarding Land Rights or Ownership Rights to Apartment Units.
b. Temporary PPAT is a Government Official appointed because of his / her position to continue PPAT duties by making PPAT deeds in areas where there are not enough PPATs.
c. Special PPAT is a National Land Agency Officer appointed because of his / her office to carry out PPAT tasks by making Specific PPAT Deeds in the Context of Implementing Certain Programs or Government Duties.
d. PPAT deeds are deeds made by PPAT as evidence that certain legal actions have been carried out regarding land rights or property rights over apartment units.

The Regency / City Land Office in the Land Measurement and Registration Section, which is known as a general list consisting of: a) Registration Map, is a map depicting land parcels or parcels for land bookkeeping purposes; b) Land register, which is a document in the form of a list containing the identity of the land parcels with a numbering system; c) Measurement Letter, which is a document containing the physical data of a deep plot of landthe form of the map and its description which data is taken from the registration map; d) Land Book, which is a document in the form of a list containing juridical data, physical data on an object for land registration for which there is already a right; e) List of Names, which is a document in the form of a list containing information regarding land control with a land title, or Management Right, and regarding ownership of Property Rights to Apartment Units by certain individuals or legal entities.

Effectiveness of Collecting BPHTB on PAD

In organizations, effectiveness is often associated with efficiency. Efficiency often doesn't coincide with effectiveness. Efficiency places more emphasis on using resources appropriately. Effective emphasizes more on the right target. According to Sedarmayanti (2001: 59), effectiveness is a measure that gives an idea of how far the target can be achieved. The definition of effectiveness is more output-oriented, while the problem of using input is less of a major concern. If efficiency is related to effectiveness, even though there is an increase in effectiveness, it does not mean that efficiency increases.

Furthermore, the notion of effectiveness in general shows the extent to which a predetermined goal has been achieved. This is in accordance with the notion of effectiveness that effectiveness is a measure that states how far the target (quantity, quality, and time) has been achieved. Where the greater the percentage of targets achieved, the higher the effectiveness (Fauzan & Ardiyanto: 2012).

Based on the description above, it can be concluded that effectiveness aims to measure the success ratio. Ratios below the minimum standard of success can be said to be ineffective. Measures of effectiveness are usually stated in the form of statements. According to Riady (2010), the level of effectiveness can be classified into several categories, namely: 1) The results of the comparison of the achievement of more than 100 percent are very effective; 2) the result of comparison of 100 percent achievement means that it is effective; 3) the result of the comparison of the achievement of less than 100 percent means that it is ineffective.

To analyze the effectiveness of BPHTB collection, namely the comparison between revenue and BPHTB potential in 2009 - 2011, according to Halim (200: 164) The formula used in calculating the level of effectiveness of BPHTB is:

Effectiveness of BPHTB = Realization of BPHTB X 100%
Potential of BPHTB

With the following assumptions:

Table 2.1.
Effectiveness Value Interpretation Table

Percentage	Criteria
> 100%	Very effective
90-100%	Effective
80-90%	Effective enough
60-80%	Less effective
<60%	Ineffective

Source: Ministry of Home Affairs, Kepmendagri No.690,900,327 of 1996

In this study, effectiveness means the comparison between the realization of BPHTB revenue with the potential / target of BPHTB revenue that has been set. If the level of effectiveness of BPHTB revenue is high, then its contribution to Regional Revenue will be even higher.

3. RESEARCH METHOD

Types of research

This type of research is a causal research, namely research that shows a causal relationship between the independent variables and the dependent variable in addition to measuring the strength of the relationship between the variables (Kuncoro, 2003: 10). In this case, we want to know how the influence of total population on the relationship between the effectiveness of BPHTB collection and local revenue.

Location and Time of Research

The research was conducted in Langkat Regency at the Office of the Land Deed Maker (PPAT) and reported to the DPKKD Office. The time of the research was carried out from July 2018 to June 2020.

Type and Scope of Research

The type of data to be used is secondary data, which is carried out by collecting documents related to research issues and various institutions through time series data (time series) for the 2018 and 2020 observation years. All BPHTB revenues received from the Office of the Land Deed Maker (PPAT) and reported to the DPKKD Office of Abdya Regency.

The scope of this research is focused on the ability of the regions to increase PAD with the effectiveness of collecting BPHTB. The population of this study were 9 districts within the scope of the Abdya Regency Government.

In this study, sampling was carried out by prognosis or per semester for 2 (two) years of observation from 2018 to 2020. This study conducted observations of 27 units of analysis. Collecting data by using data pooling, namely by time series data combined with cross sections of 9 sub-districts for 4 semesters or 2 years of observation (2018-2020). The research location was conducted in Langkat Regency, part of the North Sumatra region.

Data collection technique

The data collection technique in this research is secondary data which is done by collecting documents related to research problems and various institutions through time series data (time series) for the 2017 and 2019 observations. All BPHTB revenues received from the Office of the Land Deed Maker (PPAT) and reported to the DPKKD Office of Abdya Regency.

Population and Research Sample

The population of this study were 9 districts within the scope of the Abdya Regency Government. Sampling was carried out by prognosis or per semester for 2 (two) years of observation from 2019 to 2020. Because the number of members of the population is small (limited), this study uses saturated samples or the census method, namely the number of samples is the same as the population, namely 9 Districts which in Langkat Regency with 4 semesters of observation, the number of sample observations in this study were 27 units of analysis.

Method of collecting data

The data collection technique in this research is secondary data which is carried out by collecting documents related to research problems and various institutions through time series data (time series) for the 2019 and 2020 observation years. All BPHTB revenues received from the Office of the Land Deed Maker (PPAT) and reported to the DPKKD Office of Abdya Regency.

Classic Assumption Testing

Classic assumption testing is required before hypothesis testing is carried out. Classic assumption testing is carried out to determine the terms of the equation in the regression model and is econometrically acceptable, in this analysis it is necessary to first see whether the research data can be tested for the regression model. The classical assumption test consists of testing for normality, multicollinearity, autocorrelation, and heteroscedasticity.

Data analysis method

Descriptive Analysis

From the conceptual and operational variables framework as previously stated, the formulation of the model in this study is as follows:

1. Compiling the BPHTB effectiveness analysis table, namely the comparison between the revenue and potential of BPHTB in 2011 - 2012. According to Halim (2004: 164) the formula used in calculating the level of effectiveness of BPHTB is:

   Effectiveness of BPHTB = Realization of BPHTB X 100%
   Potential of BPHTB

   With the following assumptions:

Table 3.2.
Effectiveness Value Interpretation Table

Percentage	Criteria
> 100%	Very effective
90-100%	Effective
80-90%	Effective enough
60-80%	Less effective
<60%	Ineffective

Source: Ministry of Home Affairs, Kepmendagri No.690,900,327 of 1996

In this case the writer uses descriptive analysis techniques, regression analysis and hypothesis testing.

3.7.2. Regression Analysis

The analysis technique used to test the first hypothesis (1) in this study is to use multiple linear regression analysis.

Y = a + b1X1 + e

Where :

Y = Regional Original Income
a = Constant
b1 = Regression Coefficient X1
X1 = Effectiveness of BPHTB
e = error

Hypothesis test

Hypothesis testing includes the F test (simultaneous significance test) and t test (individual / partial significance test). The hypothesis of this study is as follows:

H1: The effectiveness of BPHTB collection has an effect on Regional Original Income.

Coefficient of Determination (R^2)

The coefficient of determination (R2) aims to measure the ability of the model to explain the variation in the dependent variable. The coefficient of determination is between zero and one. R value^{2}Small means that the ability of the independent variables to explain the dependent variables is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the dependent variable and vice versa if it is close to zero (Ghozali, 2005).

Statistical Test F

According to Kuncoro (2001), the F statistical test is used to determine the significant level of the influence of the independent variables together on the dependent variable. The criteria for testing the F statistical test are as follows:

If the significant value of Fcount is lower than the α used (5%), it can be said that together the variation of the independent variable can explain variations in the dependent variable in the model used, and vice versa, if Fcount is greater than the used α (5 %).

a. Reject Ho, accept Ha if probability <sig. (α) = 0.05
b. Accept Ho, reject Ha if probability> sig. (α) = 0.05

Statistical test t

According to Kuncoro (2001), the t statistical test basically shows how much influence one independent variable is individual (partial) in explaining the dependent variable. If the t-value is greater than the t-table, it can be concluded that an independent variable partially affects the dependent variable. In this study, a significant level of 5% was used (α = 0.05). The test criteria for the t test are as follows:

a. Reject Ho, accept Ha if, probability <Sig. (α) = 0.05
b. Accept Ho, reject Ha if, probability> Sig (α) = 0.05

4. RESEARCH RESULTS AND DISCUSSION

Research result

Descriptive Research Sample

The quantitative data used in this study is the Regional Government Revenue and Expenditure Budget Realization Report (APBD) of the West Aceh Regency Government, namely the 2018-2020 Budget Realization report, for 2 years of observation.

From the annual report, the object of research is the realization of Regional Original Revenue, the realization of Acquisition Fees for Land and Building Rights (BPHTB). Data was obtained from the Office of Regional Financial and Wealth Management (DPKKD), the Office of Land Deed Making (PPAT) and the Department of Population and Civil Registration. The population in this study amounted to 9 districts.

Descriptive Statistics of Research Data

Based on cross section data of 9 districts with time series using prognosis data for 4 semesters or 2 years of observation, it is obtained descriptive statistical research data in Table 5.1.

Table 4.1.

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistics	Statistics	Statistics	Statistics
XI	36	6.91	81.15	35,6681	20.46586
Y	36	182.00	5306.00	1100.3611	1083.63400
Valid N (listwise)	36				

Source: Appendix - 3

Realization of Local Own Revenue

Of the 36 (thirty six) units of analysis included in this study, the average revenue of PAD was Rp. 1,100,361,111, and the standard deviation of (data distribution) was Rp. 1,083,633,966. The highest realization of Regional Original Income revenue of Rp. 5,306,200,203, - was obtained by Blangpidie Subdistrict in 2020 (second semester) and the lowest realization of Regional Original Revenue revenue was Rp.182,250,000 - was obtained by Setia District in 2018 semester 1 (first).

Table 4.2.

Regional Original Income Data

No.	districts	2018 2019		2012	
		Sem 2	Sem 1	Sem 2	Sem 1
1	Babahrot	480,927,807	601,500,100	951,023,100	2,312,005,227
2	Blangpidie	1,350,798,200	1,765,805,000	3,360,975,000	5.306.200.203
3	Jeumpa	221,781,600	354,521,300	650,672,140	717,020,615
4	Kuala Batee	429,200,000	743,925,000	1,457,092,000	1,523,102,251
5	Valley of	245,844,600	428,398,000	776,281,000	852,074,234
6	Manggeng	428,325,500	571,345,000	865,231,000	1,016,380,340
7	Loyal	182,250,000	260,875,054	540,484,221	621,231,372
8	Susoh	1,020,350,250	1,230,488,000	2,281,580,200	3,620,430,220
9	Hands	368,800,870	499,700,200	676,742,400	911,801,120
amount		4,728,278,827	6,456,557,654	11,560,081,061	16,880,245,582

Realization of BPHTB Effectiveness

Of the 36 (thirty six) units of analysis included in the study, it was obtained that the average BPHTB revenue was IDR 35.6681, the standard deviation (data distribution) was IDR 20.46586. The highest percentage of BPHTB revenue of 81.15% was obtained by Kuala Batee District in 2019 semester 1 (second), and the lowest percentage of BPHTB revenue of 6.91% was obtained by Jeumpa District in 2018 semester 1 (first).

Table 4.3.

Effectiveness of BPHTB

No.	districts	2018 2019		2012	
		Sem 2	Sem 1	Sem 2	Sem 1
1	Babahrot	47.27	57.16	36.94	50.56
2	Blangpidie	38.82	40.07	45.63	40.42
3	Jeumpa	6.91	11.60	14.79	20.71
4	Kuala Batee	78.91	81.15	57.04	62.83

5	Valley of Sabil	43.76	42.13	31.31	41.83
6	Manggeng	24.36	25.05	17.12	19.08
7	Loyal	15.61	13.64	8.07	10.54
8	Susoh	47.27	53.1	56.59	69.36
9	Hands	18.69	20.99	16.87	17.87
Average		35.73	38.32	31.60	37.02

Source: Appendix - 1

Realization of BPHTB Contribution

Of the 36 (tigsty six) units of analysis included in the study, the average BPHTB contribution was Rp. 1,571,100, and the standard deviation was Rp. 1,100,640. The highest percentage of BPHTB Contribution receipts of 5.85% was obtained by Kuala Batee District in 2018 semester 2, and the lowest percentage of BPHTB Contribution receipts of 0.37% was obtained by Setia District in 2019 semester 1 (first).

Table 4.4.
BPHTB Contribution

No.	districts	2018 2019		2020	
		Sem 2	Sem 1%	Sem 2%	Sem 1%
1	Babahrot	2.73	2.64	1.78	1.00
2	Blangpidie	1.43	1.13	0.73	0.41
3	Jeumpa	1.78	1.87	1.03	1.31
4	Kuala Batee	5.85	3.47	1.98	2.08
5	Valley of Sabil	3.74	2.07	1.30	1.59
6	Manggeng	1.13	0.87	0.80	0.76
7	Loyal	1.16	0.71	0.37	0.42
8	Susoh	2.42	2.25	1.35	1.04
9	Hands	1.10	0.92	0.75	0.59
Average		2.37	1.77	1.12	1.02

Source: Appendix - 2

Classic Assumption Testing

The regression model in this study will be used to forecast, a good model is with minimal forecast errors. In addition to finding the most appropriate model, before the model in this study is used, it should fulfill several classical assumptions, including: multicolonierity test, autocorrelation test, heteroscedasticity test, and normality test. The data that will be tested beforehand is normalized by natural logarithms.

Normality test

The statistical test to test the normality of the residuals in this study used the Kolmogorov-Smirnov non-parametric statistical test (1-sample KS test).

From the statistical test results, the Kolmogorov-Smirnov value was 1.036, and it was not significant at $\alpha = 0.05$ (asymp. Sig = 0.233> 0.05). Thus the regression model fulfills the normality assumption.

Regression Analysis

Simple Regression Analysis Hypothesis Testing

The classical assumption testing that has been carried out on the regression equation concludes that the equation is normally distributed and suitable for use as a model for mathematical equations.

Based on the regression coefficient test, the regression equation is generated as follows:

Y = 677,460 + 50,543X1 + e

The regression equation is the regression coefficient of the effectiveness of BPHTB collection (X1) showing a positive regression coefficient value of 50,543, meaning that if X1 increases by 1%, then the Y value (PAD) will increase by 50,543 if the variable contribution to BPHTB revenue is considered constant.

The constant value is 677,460, meaning that if the variable of effectiveness of collecting BPHTB (X1) then the revenue of PAD is 677,460.

Detemination Coefficient (R2)

The statistical test of the coefficient of determination in this study is to determine how far the model's ability to explain the variation in the dependent variable.

From *output* SPSS in the summary model, obtained an R square value of 0.607, this shows that the variable effectiveness of BPHTB collection and the contribution of BPHTB revenue has a strong relationship with PAD, and the adjusted R square value is 0.584. This shows that 58.4% of the variation in variable Y (PAD) can be explained by the variation of the independent variable X1 (effectiveness of BPHTB collection) while the remaining 41.6% is explained by other variables that are not included in the regression model.

Statistical test t

The t statistical test was used to determine the effect of each independent variable X1 (effectiveness of BPHTB collection) on the dependent variable Y (PAD).

From the results *output* SPSS, the results of the t statistical test are obtained, the significant level of the independent variable X1 (effectiveness of BPHTB collection) is 0.000 <α = 0.005 and tcount = 6.683> ttable = 2.035, Ho is rejected Ha accepted, so the conclusion is the effectiveness of BPHTB collection has a significant positive effect on PAD.

Discussion

Effectiveness of Collection of BPHTB Affects PAD.

From the SPSS output, the Anova test results obtained Fcount = 25.528> 3.32 and significant at 0.000 <α = 0.05, the decision Ho rejected Ha accepted, thus it can be concluded that X1 (effectiveness of BPHTB collection) has an effect on PAD.

From *output* SPSS in the summary model, obtained an R square value of 0.607, this shows that the variable effectiveness of BPHTB collection and the contribution of BPHTB revenue has a strong relationship with PAD, and the adjusted R square value is 0.584. This shows that 58.4% of the variation in variable Y (PAD) can be explained by the variation of the independent variable X1 (effectiveness of BPHTB collection) while the remaining 41.6% is explained by other variables that are not included in the regression model. The coefficient of determination indicates that the effectiveness of BPHTB collection and the contribution of BPHTB revenue has the ability to provide the information needed to predict Regional Original Income.

From the results *output* SPSS, the results of the t statistical test were obtained, the significant level of the independent variable X1 (effectiveness of BPHTB collection) was 0.000 <α = 0.005 and tcount = 6.683> t table = 2.035, the decision Ho was rejected Ha accepted, so the conclusion was that the effectiveness of BPHTB collection had a significant effect on PAD.Therefore, it can be concluded that the effectiveness of BPHTB collection has a partially significant effect on PAD. So the higher the level of effectiveness of BPHTB collection, the higher the level of PAD. The results of this study are in line with the results of research by Rahmani (2008), which states that the effectiveness of local tax collection has a partial effect on PAD.

As happened in Blangpidie sub-district in 2018 in semester 2 the amount of BPHTB revenue was Rp. 24,638,906, while in the first semester (2019) the revenue decreased, namely Rp. 21,825,408, Lembah Sabil sub-district in the second semester of 2018 the amount of BPHTB revenue was Rp. 9,188,912, while in the first semester of 2019, the revenue decreased, namely Rp. 8,847,730, Setia sub-district in the first semester of 2019 the amount of BPHTB revenue was Rp. 2,122,833, while in

semester 1 2019 the revenue decreased, namely Rp. 1,855,701. It is not only seen from the decreasing number of revenue, but also the percentage of contribution of BPHTB revenue has decreased and fluctuated. Therefore, the statistical results of the effect of the contribution of BPHTB revenue to PAD have a significant negative effect.The results of this study are not in line with the research of Gomies and Pattiasina (2011) which states that the contribution of tax revenues and local levies has a significant effect on PAD.

Based on the table of acceptance of BPHTB effectiveness, it can be seen that the effectiveness of BPHTB collection from 2018-2020 can then be categorized at certain levels, namely: ineffective, less effective, moderately effective, effective, or even very effective. In Babahrot sub-district, it shows the level of effectiveness starting from semester II 2018-I in 2019 to semester II 2019-I in 2020 respectively, namely 47.27%, 57.16%, 36.94%, 50.56% , this shows that in general the effectiveness level of BPHTB collection from 2018-2020 is in the ineffective category. In Blangpidie sub-district, it shows the level of effectiveness starting from semester II 2018-I 2019 to semester II 2019 - I 2020 automaticallyconsecutively, namely 38.82%, 40.07%, 45.63%, 40.42%, this shows that in general the effectiveness of BPHTB collection from 2018-2020 is in the ineffective category. In Jeumpa sub-district, it shows the level of effectiveness starting from semester II 2018- I in 2019 to semester II 2019-I in 2020 respectively, namely 6.91%, 11.60%, 14.79%, 20.71% , this shows that in general the effectiveness level of BPHTB collection from 2018-2020 is in the ineffective category. In the Kuala Batee sub-district, it shows the level of effectiveness starting from semester II 2018-I in 2091 to semester II 2019- I in 2020 respectively, namely 78.91%, 81.15%, 57.04%, 62.83 %, this indicates that the level of effectiveness of BPHTB collection in Kuala Batee sub-district fluctuates. The highest level of collection was in the first semester of 2019, namely 81.15% which was included in the quite effective category, and the lowest level of effectiveness was in the Kuala Batee sub-district in the second semester of 2020, namely 57.04% which was included in the ineffective category. In Lembah Sabil sub-district, it shows the level of effectiveness starting from semester II 2018-I in 2019 to semester II 2019-I in 2020 respectively, namely 43.76%, 42.13%, 31.31%, 41.83 %, this shows that in general the level of effectiveness of BPHTB collection from 2018-2020 is in the ineffective category. In Manggeng sub-district, it shows the level of effectiveness starting from semester II 2018-I in 2019 to semester I 2019I-I in 2020 respectively, namely 24.36%, 25.05%, 17.12%, 19.08%, this shows that in general the effectiveness level of BPHTB collection from 2018-2020 is in the ineffective category. In the Setia sub-district, it shows the level of effectiveness from semester I-II 2018 to semester I-II 2020 respectively, namely 15.61%, 13.64%, 8.07%, 10.54%, this is shows that in general the level of effectiveness of BPHTB collection from 2018-2020 is in the ineffective category. In Susoh sub-district, showing the level of effectiveness starting from semester I-II of 2018 to semester I-II of 2020 respectively, namely 47.27%, 53.10%, 56.59%, 69.36%,%, this shows that the level of effectiveness of BPHTB collection in Susoh sub-district is fluctuating. The highest level of voting is in the second semester of 2019, namely 69, 36% were included in the ineffective category, and the lowest level of effectiveness was in the Susoh sub-district in the second semester of 2018, namely 47.27% which was included in the ineffective category. In Tangan-Tangan sub-district, it shows the level of effectiveness starting from semester I-II of 2019 to semester I-II of 2020 respectively, namely 18.69%, 20.99%, 16.87%, 17.87%, this shows that in general the effectiveness level of BPHTB collection from 2018-2020 is in the ineffective category.

5. CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the results of research that has been conducted in CHAPTER V, conclusions can be drawn in accordance with the formulation of the problem and the model specified in the research hypothesis, namely as the following:

1. The effectiveness of BPHTB collection has a significant positive effect on Regional Original Revenue in Southwest Aceh District, and is in line with Rahmani's research (2008).
2. The level of effectiveness of BPHTB collection experienced the highest fluctuation in the Kuala Batee sub-district in the second semester of 2018 with the criteria being quite effective. The lowest effectiveness of BPHTB collection was in Jeumpa sub-district in the first semester of 2018 with ineffective criteria. The collection of BPHTB is considered not good, in other words,

the management of BPHTB collection in Aceh Barat Daya Regency does not have good prospects, this research is not in line with the research of Fauzan and Ardiyanto (2012).

Suggestion

Based on the limitations of the study, several suggestions are recommended as the following:

1. For further researchers it is recommended to expand the research area, and can add other variables that also affect PAD. This is necessary so that future research can be more perfect than this research.
2. Due to limited data, the sample in this study only includes sub-districts in Aceh Barat Daya District, so the results obtained cannot be generalized. Therefore, further research is still needed covering districts / cities throughout Indonesia with a longer period of time.

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