

ABSTRAK

ANALISIS PENERAPAN *GOOD GOVERNMENT GOVERNANCE* DALAM PENGELOLAAN BEA PEROLEHAN HAK ATAS TANAH DAN BANGUNAN (BPHTB) TAHUN PAJAK 2017 PADA BADAN KEUANGAN DAN ASET DAERAH KABUPATEN BANTUL

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis penerapan *Good Government Governance* dalam pengelolaan BPHTB. Lokasi penelitian ini dilakukan pada Badan Keuangan dan Aset Daerah Kabupaten Bantul. Sampel penelitian ini adalah pegawai yang terlibat langsung dalam pengelolaan BPHTB di Badan Keuangan dan Aset Daerah Kabupaten Bantul. Jenis penelitian ini menggunakan deskriptif kualitatif. Teknik pengumpulan data yang digunakan dalam penelitian ini yaitu studi pustaka, observasi, wawancara, dan dokumentasi. Teknik analisis data menggunakan model interaksi.

Hasil penelitian ini menyatakan bahwa penerapan prinsip *Good Government Governance* belum seluruhnya dilakukan di Badan Keuangan dan Aset Daerah Kabupaten Bantul. Prinsip kepastian hukum belum sepenuhnya diterapkan. Kemudian, prinsip efektif dan efisien, prinsip keadilan, prinsip transparansi, dan prinsip akuntabilitas sudah diterapkan dalam pengelolaan BPHTB di BKAD Bantul.

Kata kunci: *Good Government Governance*, BPHTB, kepastian hukum, efektif dan efisien, keadilan, transparansi, akuntabilitas.

ABSTRACT

THE ANALYSIS OF GOOD GOVERNMENT GOVERNANCE APPLICATION IN THE MANAGEMENT OF ACQUISITION OF LAND AND BUILDING FEE (BPHTB) YEAR 2017 AT REGIONAL FINANCIAL AND ASSETS INSTITUTION OF KABUPATEN BANTUL

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The objective of the research was to learn and analyze the application of Good Government Governance in BPHTB management. The research was conducted at Regional Financial and Assets Institution of Bantul Municipality. The samples of the research were the staffs who were involved directly in BPHTB management at Regional Financial and Assets Institution of Bantul Municipality. The type of the research was qualitative descriptive. The data were collected through library research, observation, interview, and documentation. The data were analyzed using interaction model.

The research result illustrated that the principle of Good Government Governance was not yet entirely applied at Regional Financial and Assets Institution of Bantul Municipality. The principle of legal certainty had not yet been fully applied. The principle of effectiveness and efficiency, justice, transparency, and accountability had been applied in BPHTB management at Regional Financial and Assets Institution at Regional Financial and Assets Institution.

Keywords: *Good Government Governance, BPHTB, Legal Certainty, Effective, Efficient, Justice, Transparency, Accountability.*