

ABSTRAK

Alim Nur Siswanti, Penelitian ini berjudul “Persepsi Aparatur dan Penerimaan dan PBB-P2 Sebelum Sesudah Penerapan PBB-P2 Sebagai Pajak Daerah (Studi kasus di kabupaten Sidoarjo)”. Dibawah bimbingan Junaidi, SE., M.Si., Ak dan Gita Arasy Harwida, SE., M.Tax., Ak., QIA.

Penelitian ini bertujuan untuk melihat persepsi aparat DPPKA dan UPTD kabupaten Sidoarjo berdasarkan Perda Nomor 11 Tahun 2011 dan untuk menguji perbedaan penerimaan PBB-P2 sebagai pajak daerah menggunakan metode kuantitatif deskriptif. Populasinya adalah aparat DPPKA bagian penagihan, pelayanan, UPTD Sidoarjo, Tulangan, Krian dan Taman berjumlah 43 responden dan penerimaan PBB-P2 tahun 2011-2012 berjumlah 18 kecamatan. Metode pengambilan data menggunakan kuisisioner, wawancara dan data sekunder dari DPPKA. Teknik analisa data menggunakan pengujian statistik deskriptif dan uji t sampel berpasangan.

Hasil penelitian mengungkapkan jawaban responden adalah baik terhadap keenam instrumen pengalihan PBB-P2 sebagai pajak daerah sebelum dan sesudah penerapan sebagai pajak daerah karena adanya penambahan objek baru dan berdasarkan hasil statistik deskriptif berupa prosentase. Hal ini membuktikan bahwa semakin baik persepsi aparaturnya maka berdampak terhadap peningkatan penerimaan PBB-P2 sehingga meningkatkan PAD kabupaten Sidoarjo dengan didukung oleh penelitian-penelitian sebelumnya.

Kata kunci: PBB-P2, persepsi aparat, penerimaan PBB-P2, PAD

ABSTRACT

Alim Nur Siswanti, The research entitled "The Perception of Officer and Revenue and Land and Building (PBB-P2) Before and After the Implementation of PBB-P2 as one of Local Tax (a case study in Sidoarjo)". With the guidance Junaidi, SE.M.Si., Ak. And Gita Arasy Harwida, SE., M.Tax., Ak., QIA.

The objective of this study was to discover of all DPPKA and UPTD officer accordance with Perda Nomor 11 to 2011 and to test the difference of PBB-P2 revenue before and after the implementantion of PBB-P2 as local tax with descriptive quantitative methodology. The population was 43 all the DPPKA whose station the billing and service department and was as the UPTD in Sidoarjo, Tulangan, Krian and Taman and was revenue PBB-P2 for 18 district to 2011-2012. The method of collecting data was giving questionnaire, interview, and secondary data from DPPKA. The techniques of analysis data was descriptive statistic and paired sample t-test.

The result of this study reveal the question of respondents is good tp six instruments PBB-P2 as local tax based on the descriptive test is percentation. The another fact is difference of before and after because the added of new tax and accordance the descriptive statistic is prosentation. This prove the perception is good of indicated by officer the impact of increase revenue PBB-P2 so the increase too PAD of kabupaten Sidoarjo and the support previously researchs.

Keyword : PBB-P2, the perception of officer, revenue of PBB-P2, PAD