

ABSTRAK

**EVALUASI PENERIMAAN PAJAK BUMI DAN BANGUNAN
SEBELUM DAN SELAMA OTONOMI DAERAH
(Studi Kasus Pada Pemerintah Daerah Tk.II Kota Pekanbaru)**

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Penelitian ini bertujuan untuk: (1) mengetahui efisiensi dan efektivitas penerimaan PBB Kota Pekanbaru periode sebelum otonomi daerah, (2) mengetahui efisiensi dan efektivitas penerimaan PBB Kota Pekanbaru periode selama otonomi daerah, (3) mengetahui signifikan tidaknya perbedaan rata-rata penerimaan PBB Kota Pekanbaru sebelum dan selama otonomi daerah. Pengumpulan data yang dilakukan menggunakan dua teknik yaitu teknik wawancara dan dokumentasi. Sedangkan analisis data yang digunakan adalah analisis kuantitatif dan analisis kualitatif. Analisis kuantitatif digunakan untuk menghitung efisiensi, efektivitas dan perbedaan rata-rata penerimaan PBB. Analisis kualitatif digunakan untuk mengetahui perbedaan yang signifikan antara rata-rata penerimaan PBB sebelum dan selama otonomi daerah.

Hasil penelitian menunjukkan bahwa: (1) Penerimaan PBB Kota Pekanbaru periode sebelum otonomi daerah sudah efisien dan efektif, (2) Penerimaan PBB Kota Pekanbaru periode selama otonomi daerah sudah efisien dan efektif, (3) Dari hasil pengujian yang dilakukan diperoleh bahwa tidak terdapat perbedaan yang signifikan antara rata-rata penerimaan PBB Kota Pekanbaru periode sebelum dan selama otonomi daerah.

ABSTRACT

AN EVALUATION OF LAND AND BUILDING TAX REVENUE BEFORE AND DURING REGIONAL AUTONOMY (Case Study at Local Government of Pekanbaru)

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This research aimed at : (1) knowing efficiency and effectiveness of revenue of Land and Building Tax of Pekanbaru for the period before regional autonomy, (2) knowing efficiency and effectiveness of revenue of Land and Building Tax of Pekanbaru during the period of regional autonomy, (3) knowing whether there was significance difference of the average revenue of Land and Building Tax of Pekanbaru before and during regional autonomy. This research was done in The Department of Internal Revenue of Land and Building Tax of Pekanbaru during July to August 2004. The data collection was done by using two techniques, that were interview and documentation techniques. While the data analysis used were quantitative analysis and qualitative analysis. The quantitative analysis was used to calculate efficiency, effectiveness and difference of the average revenue of Land and Building Tax. The qualitative analysis was used to know the significant difference between the average revenue of Land and Building Tax before and during regional autonomy.

The result of research indicated that : (1) the revenue of Land and Building Tax before regional autonomy have already efficient and effective, (2) the revenue of Land and Building Tax during regional autonomy have already efficient and effective, (3) From the result of the examination that had been done, it was obtained that there were no significant difference between the average of revenue of Land and Building Tax before and during regional autonomy.