

ABSTRACT

Motor Vehicle Tax had allegedly increased it would not necessarily increase the local revenue. The effectiveness of pkb can be said to be successful if the level of effective ratio exceeds the figure 1. Efficiency is said to be successful if the ratio falls below the number 1, while the contributions are successful if the level exceeds the Contributions ratio above 1. However, the decline in the efficiency ration the acceptance of PAD tends to get smaller because there are costs still to be incurred. The purpose of this study was to analyze the influence of effectiveness, efficiency, and contributions of Motor Vehicle Tax to the Local Revenue.

This study includes descriptive and verifiable research of motor vehicle Casualties with the case study approach. The sampling technique used is sampling from a sample purposive if the Budget Realization Report Bandung, PKB Realization Report, Reports Target and Cost PKB in years 2009-2013. The data used in this research is secondary data. The analytical method used is descriptive, statistical testing, hypothesis testing and multiple linear regression models with the classical assumption of normality, heteroscedasticity, multicollinearity and autocorrelation.

The results from this study are the effectiveness, efficiency, and the Contributions PKB which simultaneously have a positive effect on local revenue. While the partial effectiveness of PKB positive effect on local revenue, the efficiency PKB was not significant and had a negative effect on local revenue, while on contributions PKB had a positive effect on capital expenditures.

Keywords: Local Revenue (PAD), PKB Efficiency PKB, PKB Contributions