ABSTRAK

"Pengaruh Kinerja Aparatur Dinas Pendapatan Daerah terhadap Efektivitas Penerimaan Pajak Bioskop di Kota Bandung"

Ketatnya persaingan era globalisasi menyebabkan pemerintah harus membuat strategi dalam peningkatan kinerja aparatur. Peningkatan perbaikan aparatur Dinas Pendapatan Daerah harus disiapkan sejak dini dalam menghadapi masalah pengelolaan dan peneriman pajak bioskop di Kota Bandung.

Dalam penelitian ini, variabel X menggunakan teori kinerja aparatur yang dikemukakan oleh Mitchell. Terdapat lima dimensi dalam kinerja aparatur diantaranya kualitas aparatur, ketepatan waktu aparatur, kemampuan aparatur dan komunikasi aparatur. Variabel Y efektivitas penerimaan pajak bioskop di Kota Bandung menggunakan teori alat efektivitas penerimaan pajak bioskop yang dikemukakan oleh Hidayat. Terdiri dari tiga dimensi yaitu kualitas, kuantitas dan ketepatan waktu.

Metode penelitian yang digunakan dalam penelitian ini adalah metode analisis deskriptif dengan pendekatan kuantitatif. Sampel penelitian berjumlah 64 orang dengan cara *random sampling*. Teknik pengumpulan data yang digunakan observasi non partisipan, angket dan studi pustaka. Untuk mengetahui pengaruh kinerja aparatur Dinas Pendapatan Daerah terhadap efektivitas penerimaan pajak bioskop di Kota Bandung, dilakukan uji statistik dengan menggunakan analisis korelasi rank spearman dengan dibantu sofware SPSS 16.0 *for windows*.

Hasil penelitian menunjukan variabel X diperoleh nilai 73,08% menunjukkan baik. Variabel Y diperoleh nilai 68,48% menunjukkan baik. Koefisien korelasi sebesar 0,859 termasuk dalam kategori "hubungan yang tinggi/kuat". Besarnya persentase pengaruh kinerja aparatur Dinas Pendapatan Daerah terhadap efektivitas penerimaan pajak bioskop di Kota Bandung dapat diketahui dari hasil perhitungan koefisien determinasi sebesar 73,79%.

Kata Kunci : Kinerja aparatur, efektivitas

ABSTRACT

"The Effect of Performance Administrative Office of the Effectiveness of Regional Income Tax Receipts Cinemas in the city of Bandung"

Competition in the era of globalization caused the government to make strategic improvements to the apparatus. Increased repair Revenue Service officials should be prepared early on in dealing with management issues and the acceptance of tax in the City of Bandung theaters.

In this study, the variable X using the theoretical performance of the apparatus proposed by Mitchell. There are five dimensions of the apparatus, including the performance of personnel quality, timeliness apparatus, communication apparatus and apparatus skills. Variable Y effectiveness of tax revenue in the City of Bandung theaters using theoretical tools effectiveness of tax revenue raised by Hidayat cinema. Consists of three dimensions of quality, quantity and timeliness.

The research method used in this research is descriptive analysis method with quantitative approach. Study sample amounted to 64 people by way of random sampling. Data collection techniques used non-participant observation, questionnaires and literature study. To determine the effect of the performance of Regional Revenue Office officials on the effectiveness of tax revenue in the City of Bandung theater, performed statistical tests using the spearman rank correlation analysis with the assistance of SPSS 16.0 software for windows.

The results obtained show the value of variable X 73.08% showed both. Y variable values obtained showed good 68.48%. Correlation coefficient of 0.859 is included in the category of "high relationship / strong". The percentage of personnel performance influence the effectiveness of the Department of Revenue tax receipts cinema in the city of Bandung can be known from the calculation of determination coefficient of 73.79%.

Keywords: personnel performance, effectiveness