

SUMMARY

Ridzal Marudut Sibuea, 2011, Influence of Intensifying PBB Collection, Officer PBB Ability towards PBB Revenue Accuracy, Drs. Topowijono, MSI, Devi Farah Azizah, S.Sos, M.AB, 130 hal+xiv.

This research discusses about Influence of Intensifying PBB Collection, Officer PBB Ability towards PBB Revenue at Dispenda Malang. Since 2013 Malang had diverting PBB, which originally from central tax into regional tax. By this diversion, Dispenda Malang did various way to maximize PBB revenue. One of them is Intensifying tax and increase the ability of the officer

The type of the research is explanatory research. The sample used in this research is officer PBB at Dispenda Malang with the sampling method is non probability sampling. Analysis method used are descriptive analysis, inferential analysis and multiple linear regression analysis.

Simultan test results are F_{count} is 76,424 and F_{table} is 3,28 ($F_{\text{count}} > F_{\text{table}}$) it means there is significant influence of intensifying PBB collection and officer PBB ability toward PBB revenue accuracy. Partial test result on variable influence of intensifying PBB collection are t_{count} greater than t_{table} ($8,006 > 2,035$), it means there significant influence partial between influence of intensifying PBB collection toward PBB revenue accuracy. Partial test on variable officer PBB ability are t_{count} greater than t_{table} ($2,127 > 2,035$), it means there is influence partial between officer PBB ability toward PBB revenue accuracy.

Based on this research, Dispenda Malang could give socialization/workshop about PBB payment procedures and the regulation applicable so that the tax payer could aware and understand about tax regulation and PBB payment procedures. So that the tax payer could easily pay they liabilities and indirectly increase PBB revenue at Malang.

Key words : Revenue Accuracy, Intensifying PBB Collection, Officer PBB Ability