

The Analysis of Factors Influencing Effectiveness of Property Taxes in Karanganyar Regency

Endang Brotojoyo
Sekolah Tinggi Ilmu Ekonomi AUB Surakarta

Abstract

The purpose of this study was to test empirically Effect of Compensation, Motivation and External Factors To Performance Officer With Property Taxes Voting in the District Effectiveness Matesih Karanganyar. The analysis technique used is using validity and reliability test, linearity test, regression analysis, path analysis, t test, F test, test the coefficient of determination and correlation analysis. Compensation Hypothesis Test Results significantly influence the effectiveness of tax collection. Motivation significantly influences the effectiveness of tax collection. External factors do not significant effect on effectiveness of tax collection. Compensation significant effect on the performance of Officers. Motivation significant effect on the performance of the Property Taxes polling clerk. External factors do not significant effect on the performance of Officers. Effectiveness of tax collection clerk significant effects on performance. F test results can be concluded jointly variable compensation, motivation, and external factors affecting the effectiveness of tax collection performance. The R2 total of 0,974 means that the performance of the Property Taxes in the district polling officer Matesih Karanganyar explained by the variable compensation, motivation, external factors and the effectiveness of tax collection amounted to 97.4%. The results of path analysis showed that the effective compensation and motivation through a direct path, while external factors are not effective for direct and indirect pathways.

Keywords: Compensation, Motivation, Effectiveness of Property Taxes, Performance

Abstrak

Tujuan penelitian ini adalah menguji secara empiris Pengaruh Kompensasi, Motivasi dan Faktor Eksternal Terhadap Kinerja Petugas Dengan Efektifitas Pemungutan PBB di Kecamatan Matesih Kabupaten Karanganyar. Teknik analisis yang digunakan adalah dengan menggunakan uji validitas dan uji reliabilitas, uji linieritas, analisis regresi, analisis jalur, Uji t, Uji F, Uji koefisien determinasi dan analisis korelasi. Hasil Uji Hipotesis Kompensasi berpengaruh signifikan terhadap efektifitas pemungutan pajak. Motivasi berpengaruh signifikan terhadap efektifitas pemungutan pajak. Faktor eksternal berpengaruh tidak signifikan terhadap Efektifitas pemungutan pajak. Kompensasi berpengaruh signifikan terhadap kinerja Petugas. Motivasi berpengaruh signifikan terhadap kinerja Petugas Pemungutan PBB. Faktor eksternal berpengaruh tidak signifikan terhadap kinerja Petugas. Efektifitas pemungutan pajak berpengaruh signifikan terhadap kinerja Petugas. Hasil Uji F dapat disimpulkan secara bersama-sama variabel kompensasi, motivasi, faktor eksternal dan efektifitas pemungutan pajak mempengaruhi kinerja. Nilai R2 total sebesar 0,974 ini berarti bahwa kinerja Petugas Pemungutan PBB di Kecamatan Matesih Kabupaten Karanganyar dijelaskan oleh variabel Kompensasi, Motivasi, Faktor eksternal dan efektifitas pemungutan pajak sebesar 97,4%. Hasil analisis jalur menunjukkan bahwa kompensasi dan motivasi efektif melalui jalur langsung, sedangkan faktor eksternal tidak efektif untuk jalur langsung maupun tidak langsung.

Kata kunci : Kompensasi, Motivasi, Efektifitas Pemungutan Pajak, Kinerja

INTRODUCTION

Technically, the implementation of the property taxes in Matesih sub-district was carried out by property taxes collectors. The officers come from the village apparatus and they are stipulated by the Village Head's Decree. The suties are submitting an indebted tax letters (SPPT) to the taxpayer, collecting, receiving the property taxes payment from the taxpayer, depositing it to Bank Jateng and reporting the result of PBB-P2 Village as property taxes -P2 billing levy at the village level.

Property taxes potential of Matesih sub-district from year to year always increases, property taxes -P2 potential in 2012 is Rp. 1.403.401.254, the year 2013 Rp. 1.576.597.992, year 2014 Rp. 1.585.948.713 and the year 2015 Rp. 1.689.166.894. The result of property taxes-P2 collecting in Matesih sub-district since 2012 until 2014 shows that the result is not yet optimal, it is seen from the data of property taxes-P2 achievement that Matesih sub-district in 2012 is 78,62%, in 2013 the percentage is 76,89% and in 2014 the percentage is 73.89% so this puts Matesih sub-district in the lowest rank. One that influences these achievements is human resources, because the human factor is the main driver in carrying out property taxes-P2 collection so it should require good management and planned.

Other different statements are also submitted by Indriani (2001) research results show that compensation does not significantly affect employee performance. Meanwhile, according to Igalen and Rousel (2009) in his research in France with 579 samples from different local governments showed that the compensation has no effect on job satisfaction.

According to Russell (2005), performance is the result of a function of a particular occupation or activity over a given period of time, whereas according to Robbins (2001), performance is a measure that includes the effectiveness of goal achievement and efficiency which is the ratio of the effective output to input necessary to achieve that goal. Therefore, if someone has been accepted to be placed in a particular organization or work unit they must be managed to show good performance. Who is responsible for their performance is every leader at all levels.

The performance of Property Taxes Officer in Matesih Sub-district of Karanganyar Regency still needs further evaluation and research. This is due to the process of property taxes in Matesih District Karanganyar regency can run smoothly. Based on Mokamat (2009) one of the factors that can affect the performance of property taxes officers is Effectiveness.

Effectiveness measures the relationship between the realization of a tax

collection with the potential taxes concerned. For example is the realization of local tax revenues with the potential of local taxes. The assumptions used in this indicator are all taxpayers paying taxes that are liable in the current year, and pay all taxes owed. Effectiveness according to Mokamat (2009) "Effectiveness is a measure of success or failure of an organization to achieve its goals". When an organization reaches its goal, the organization is said to have worked effectively. Effectiveness is to measure the relationship between tax levies with the potential tax itself. Meanwhile, the effectiveness of the tax revenue of the earth and buildings is to measure the relationship between the tax revenue of the earth and buildings with the potential tax of the earth and buildings.

Other factors that affect the performance of property taxes officers are compensation, motivation and external factors. Compensation is an important aspect for both employees and local government.

According to Gibson (2003), motivation is a force that encourages an employee who raises and directs behavior. Yukl (2005), says the notion of motivation as a process by which energy behavior and direction. External factors, on the other hand, consist of elements outside the organization that most can not be controlled

and influential in decision making (Handoko, 2009).

The results of research conducted by Charles Akomea Bonsu¹ and Anthony Kusi, (2014), Syarifah Nadhia, Siti Khairani, Ratna Juwita, (2013), Mokamat, (2009), Rima Adelina, (2009) explains that there is a relationship between effectiveness has a significant to performance.

The phenomenon that occurs in the field, as well as in the Government of Karanganyar District, compensation becomes a discussion that requires care in deciding, because it concerns the viability and ability of local governments. The form of financial compensation applicable to the collection officers is poured in the form of wages in the delivery of SPPT to the Taxpayer with nominal Rp. 1000, - per sheet of SPPT rest is determined based on work performance as outlined in the Regent Regulation of Karanganyar.

Therefore, the appropriate regulation and compensation mechanism will later be suspected to be able to give job satisfaction to the officer so that the impact on the improvement of work. Based on the background of the problem, the researcher is interested to examine more deeply about "The Influence of Compensation, Motivation and External Factors on Performance of Officers with the Effectiveness of Collection of Property

Taxes in Matesih Sub-district of Karanganyar Regency".

LITERATURE REVIEW

The Nature of Performance

Performance terms are derived from the words Job Performance or Actual Performance (officer performance or actual achievement achieved by a person). Understanding the performance of officers is the work of quality and quantity achieved by an officer in carrying out his duties in accordance with the responsibilities given to him.

Performance is an organizational behavior that is directly related to the production of goods and service delivery. Performance is often thought of as the accomplishment of tasks, in which the term self-task is derived from the thought of activities required by the worker (Nelson, 2007).

Performance by Gibson (2004) defines performance as a result of work related to organizational goals, such as quality, efficiency and other work effectiveness criteria. While Mangkunegaran (2001) provides understanding of performance as a result of work in quality and quantity achieved by an officer in carrying out his duties in accordance with the responsibilities given to him.

The Nature of Effectivity

The term effectiveness is derived from the English language which means the level of occurrence, the level of procurement or success rate.

Effectiveness measures the relationship between the realizations of a tax collection with the potential taxes concerned. For example is the realization of local tax revenues with the potential of local taxes. The assumptions used in this indicator are all taxpayers paying taxes that are liable in the current year, and pay all taxes owed.

There are several notions of effectiveness according to Abdul Jabbar, (2012: 65), "*Effectiveness is the end product operation has achieved its objectives both in terms of quality outcomes, quality of work, as well as the targeted deadline*"

The Nature of Compensation

The nature of compensation according to some experts is as follows:

1. Compensation is everything that employees receive as a reward for their work (Handoko, 2002).
2. Compensation refers to financial returns and tangible services and benefits received by employees as part of an engagement relationship (Simamora, 2007).

3. Compensation is the reward given to employees in accordance with the sacrifices they make (Ranupandoyo and Husnan, 2003).
4. Compensation is any form of payment or reward for employees and comes from their work (Dessler, 2007)
5. Compensation shall be all income in the form of money, goods either directly or indirectly received by officers or employees in return for services rendered (Hasibuan, 2007).

The Nature of Motivation

According to Gibson (2003), motivation is a force that encourages an employee who raises and directs behavior. Yukl (2005), says the notion of motivation as a process by which energy behavior and direction. Motivation is a series of encouragement activities, not just to others but also to oneself, so it is said that through this impulse will act toward the desired goal. Motivation is a process that originates from a deficiency in this case physiological or psychological or needs that activate behavior or an impetus aimed at an objective or incentive (Luthan, 2005)

External Factors

External environments or environments outside the organization exchange resources with those organizations and depend on each other. Organizations get input (raw materials,

money, labor) from the external environment, then transformed into products and services as outputs for the external environment (Handoko, 2009).

External factors here are directed to: taxpayer awareness (WP), data update (WP) or WP address and WP presence. The external environment is all events outside the organization that have the potential to affect the organization (Chuck Williams, 2011). The external environment consists of elements outside the organization that are largely unmanageable and influential in decision-making (Handoko, 2009).

Hypothesis

- H₁ : Compensation has a significant influence on the Effectiveness of property taxes Collection in Matesih Sub-district, Karanganyar District.
- H₂ : External factors have a significant influence on the performance of officers in Matesih District Karanganyar District.
- H₇ : The performance of officers has a significant influence on the performance of officers in Matesih Sub-district, Karanganyar District.

RESEARCH METHODOLOGY

Object and setting of the study

This research is conducted in Matesih Sub-district, Karanganyar District.

In this research, the object of this research is the officer at Matesih Sub-district, Karanganyar Regency.

Variables of the study

Variables used in this study consisted of 3 variables that are independent variables (X), intervening variable (e) and dependent variable (Y). Independent variable consists of compensation (X1), motivation (X2) and external factor (X3), while intervening variable is effectiveness of PBB collecting and dependent variable is officer performance (Y).

Sample and Population

The populations in this research are 40 officers of Matesih District officer of Karanganyar Regency. The sample method used by the researcher is the census, the total population is taken as a sample with the consideration because the researcher is able to obtain data from all the respondents, so the number of samples in this study are 40 respondents.

Data Collection Technique

Data collection techniques used questionnaires (questionnaires), documentation and observation. Questionnaire form in the form of a list of questions submitted to officers who work in the District Matesih Karanganyar District. This study is classified as survey research using questionnaires as instrument of the study distributed to the respondents. This

research collects the data through spreading the list of questions that are arranged in stages based on Likert measurement scale (Sugiyono, 2011: 78), with the order of five namely: 1,2, 3, 4, 5.

RESULT AND DISCUSSION

Instrument Test Result

Based on the results of the data obtained results that the variable compensation, motivation, external factors, the effectiveness of PBB collection and officer performance shows that all items question is declared valid, because it has a r_{item} value greater than r_{tabel} .

The reliability test results show that alpha cronbacch value > 0.60 , so it can be said that the items of all variables are reliable, so it can be used to collect data and can measure a measured consistently from time to time.

Linearity Test

Result of linearity test show value of R^2 equal to 0,001 with amount of sample 40, value of c^2 count = $40 \times 0,001 = 0,4$ while value of c^2 table equal to 51,00. The value of c^2 count $< c^2$ finished table can be concluded that the correct model is linear model.

Result of T-test

Compensation has a significant effect on the Effectiveness of property taxes

Collection in Matesih Sub-district, Karanganyar Regency, this can be seen from the significance value that is $0.007 < 0.05$.

H₁ : There is a significant effect of compensation on the effectiveness of the property taxes Collection in Matesih Sub-district of Karanganyar Regency. **(Hypothesis 1 is Proven).**

Motivation significantly influences the effectiveness of property taxes collection in Matesih District Karanganyar Regency, this can be seen from the significance of $0,031 < 0,05$.

H₂ : Ada pengaruh yang signifikan motivasi terhadap efektifitas Pemungutan PBB di Kecamatan Matesih Kabupaten Karanganyar. **(Hipotesis 2 Terbukti).**
There is a significant influence of motivation on the effectiveness of PBB in Matesih District Karanganyar District. **(Hypothesis is 2 Proven).**

External factors have no significant effect on the effectiveness of property taxes collection in Matesih District Karanganyar Regency, this can be seen from the significance value of $0.067 > 0.05$.

H₃ : There is a significant influence of external factors on the effectiveness of property taxes collection in Matesih Sub-district,

Karanganyar District. **(Hypothesis 3 is not proven).**

Compensation has a significant effect on the performance of property taxes Collection Officers in Kecamatan Matesih Karanganyar Regency, this can be seen from the significance value of $0.001 < 0.05$.

H₄ : There is a significant effect of compensation on the performance of property taxes Collection Officers in Matesih Sub-district, Karanganyar District. **(Hypothesis 4 is proven).**

Motivation significantly influences the performance of property taxes Collection Officers in Matesih Sub-district Karanganyar Regency, this can be seen from the significance value of $0.001 < 0.05$.

H₅ : There is a significant influence of motivation on the performance of property taxes Collection Officers in Matesih Sub-district, Karanganyar District. **(Hypothesis 5 is proven).**

External factors have no significant effect on the performance of property taxes Collection Officers in Matesih Sub-district, Karanganyar Regency, this can be seen from the significance value of $0.109 > 0.05$.

H₆ : There is a significant influence of external factors on the

performance of property taxes Collection Officers in Matesih Sub-district, Karanganyar District.

(Hypothesis 6 is not proven).

The effectiveness of tax collection has a significant effect on the performance of property taxes Collection Officer in Matesih Sub-district, Karanganyar Regency, this can be seen from the significance value that is $0,018 < 0,05$.

H₇ : There is a significant effect of tax collection effectiveness on the performance of property taxes Collection Officers in Matesih Sub-district, Karanganyar District.

(Hypothesis 7 is proven)

F Test

The result of F test on the second signifies the value of $F = 22,328$ significance $0,000 < 0,05$. Therefore, it can be concluded that variable compensation, motivation, external factors and the effectiveness of tax collection affect the performance of property taxes Collection Officer in Matesih Sub-district Karanganyar District.

Total Coefficient Determination Analysis (total r²).

The total R² value of 0.974 means that the performance of the property taxes Collection Officer in Matesih Sub-

district of Karanganyar Regency is explained by the Compensation, Motivation, External Factors and the effectiveness of tax collection of 97.4% and the remaining 2.6% described other variables outside the research model as a cultural example work and organizational climate.

Path Analysis Result

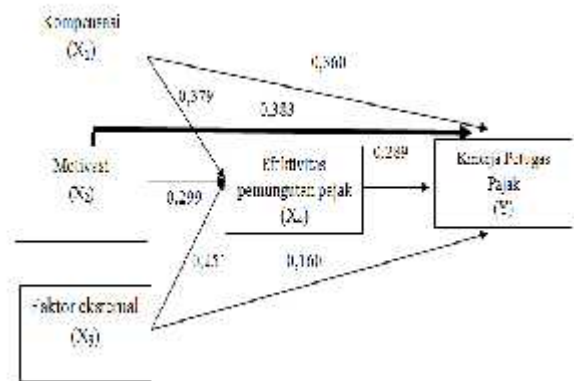


Figure IV.1 Direct and Indirect Influence

Description:

1. The Effect of Compensation on Performance through the effectiveness of tax collection, based on Table IV.20 it is known that the coefficient value of 0.109 is smaller than the direct effect.
2. The Effect of Motivation on Performance through Effectiveness of tax collection, based on Table IV.20 it is known that the coefficient value of 0.086 is smaller than the direct effect.

3. Effect of external factors on performance through the effectiveness of tax collection, based on table IV.20 is known coefficient value of 0.072 result is smaller than direct influence.

DISCUSSION

1. The Effect of Compensation on Performance through the effectiveness of tax collection. Based on the results of statistical tests obtained value significance of $0.007 < 0.005$ so that compensation has a significant effect on the effectiveness of tax collection, so that factors that can increase compensation needs to be improved again, so that the effectiveness of tax collection to increase.

2. The Effect of Motivation on Performance through Effectiveness of tax collection. Based on the results of statistical tests obtained significance value of $0.031 < 0.005$ so that the motivation has a significant effect on the effectiveness of tax collection, so that factors that can increase motivation needs to be improved again, so that the effectiveness of tax collection increases.

3. The Effect of External Factors on Tax Collective Effectiveness

Based on the results of statistical tests obtained value of significance of $0.067 < 0.005$ so that

external factors have no significant effect on the effectiveness of tax collection, so that external factors are not effective to improve the effectiveness of tax collection.

4. The Effect of Compensation on performance.

The analysis of this path shows that the use of intervening variables of tax collection effectiveness in order to improve performance, for the compensation variable is not effective, because the indirect effect produces less influence than the direct effect. The results of statistical tests show that compensation has a significant effect on performance, so direct effective compensation.

5. The Effect of Motivation on Performance.

The analysis of this path shows that the use of intervening variables of tax collection effectiveness in order to improve performance, for the motivation variable is not effective, because the indirect effect produces less influence than the direct effect. The result of statistical test shows that motivation has significant effect on performance, so that motivation is effective directly.

6. Effect of external factors on performance.

Analysis of this path shows that

the use of intervening variables tax effectiveness effectiveness in order to improve performance, for external factor variable is not effective. This can be seen from the statistical test results that external factors are not significant to the effectiveness of tax collection and external factors are not significant on performance. Therefore, the use of external factor variables to improve the performance of property taxes Collection Officers in Matesih Sub-district of Karanganyar Regency is ineffective.

CONCLUSION

Based on the results of data analysis and hypothesis testing that has been done, the conclusion can be drawn as follows:

1. Hypothesis Test Results

- a. Compensation has a significant effect on the effectiveness of tax collection in Matesih District, Karanganyar Regency.
- b. Motivation significantly influences the effectiveness of tax collection in Matesih District Karanganyar Regency.
- c. External factors have no significant effect on the effectiveness of tax collection in Matesih District, Karanganyar Regency.

- d. Compensation has a significant effect on the performance of property taxes Collection Officers in Matesih Sub-district, Karanganyar District.
- e. Motivation has a significant effect on the performance of property taxes Collection Officers in Matesih Sub-district, Karanganyar District.
- f. External factors have no significant effect on the performance of property taxes Collection Officers in Matesih Sub-district, Karanganyar District.
- g. The effectiveness of tax collection has a significant effect on the performance of property taxes Collection Officers in Matesih Sub-district, Karanganyar District.

2. Test Result F on the second equation signifies the value of $F = 22,328$ significance $0,000 < 0,05$. Therefore, it can be concluded jointly variable compensation, motivation, external factors and the effectiveness of tax collection affect performance.
3. The total R^2 value is 0.974. This means that the performance of the property taxes Collection Officer in Matesih Sub-district of Karanganyar Regency is explained by the Compensation, Motivation, External Factors and the effectiveness of tax

collection of 97.4% and the remaining 2.6% described other variables outside the research model as an example of work culture and organizational climate.

4. The result of path analysis shows that compensation and motivation are effective through direct path, while external factor is not effective for direct or indirect path.

REFERENCES

- Amitai Etzioni (2011:67). *Analisis Efektivitas dan Kontribusi Penerimaan Pajak Bumi dan Bangunan terhadap Pendapatan Daerah Di Kota Bandung*. Universitas Pendidikan Indonesia
- Arikunto, Suharsini, 2011. *Prosedur Penelitian Suatu Pendekatan Praktek*, Edisi Ketiga. pp.109
- As'ad, M. 2013. *Psikologi Islami: Seri Sumber Daya Manusia*. Yogyakarta:Liberty.
- Bastian, Indra. 2006. *Akuntansi Sektor Publik Suatu Pengantar*. Jakarta. Penerbit Erlangga
- Charles Akomea Bonsu¹ Dan Anthony Kusi, (2014). Effects Of Motivation On Job Performance Of Local Government Workers In Ghana: A Case Study Of Atwima Nwabiagya District Assembly In The Ashanti Region. *International Journal Of Management Sciences*. Vol. 2, No. 8, 2014, 337-350
- Davis, Keith dan John W. Newstrom, 2013. *Perilaku Dalam Organisasi*. Jilid 2 Edisi Ketujuh, Jakarta : Penerbit PT Erlangga.
- Djarwanto dan Subagyo, Pangestu, 2011: *Statistik Induktif*, Edisi: 4, Yogyakarta: BPFE
- Fuad mas'ud. 2014, "Survei *Diagnosis Organisasional*",Badan penerbit Universitas Diponegoro, Semarang.
- Ghozali Imam, 2010. *Analisis Multivariate dengan program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Handoko Hani, 2011, *Manajemen Personalia dan Sumber Daya Manusia*. Yogyakarta: BPFE.
- Indriani, D.F.2013. The Effects Of Mativation, Compensation, And Ability Toward Working Performance In Bandar Lampung Municipality Development Planner Instution. *Journal Manajemen & kewirausahaan*.Vol.6 (2):15-31.
- Irawan, P, Motik, S.S.F, Sakti, S.W.K.2007. *Manajemen Sumber Daya Manusia*. Sekolah Tinggi Ilmu Administrasi. Lembaga Administrasi Negara. Jakarta.
- Jabbar, Musa Abdul 2012, *Pengertian Efektivitas*, Diakses pada 10 Maret 2013 dari <http://musa-abdul-jabbar.blogspot.com/2012/04/pengertian-efektivitas.html>.
- Kisdarto, 2012. *Analisa Efektifitas Pemungutan Bahan Galian golongan C Berdasarkan Ketetapan Pajak Serta Kontribusinya*.Universitas Sam Ratulangi. Manado
- Luthan, F, 2007, *Organizational Behavior*, Seventh Edt, Mc. Graw-Hill Book Company, Singapore.pp.127-135.
- Mangkunegara, Anwar Prabu. 2011. *Manajemen Sumber Daya Manusia*. Bandung: Remaja Rosda Karya.

- Martoyo, Susilo.2008. *Manajemen Sumber Data Manusia*.BPFE.Yogyakarta.
- Mokamat, 2009. Analisis Faktor Yang Mempengaruhi Efektifitas Penarikan Pajak Bumi Dan Bangunan Di Kabupaten Grobogan. Tesis Universitas Diponegoro Semarang
- Mokamat. 2009. *Analisis faktor yang mempengaruhi Efektivitas Penarikan Pajak Bumi dan Bangunan di Kabupaten Grobogan*. Universitas Diponegoro Semarang
- Ostroff, 2013. *Relationship between Satisfaction, attitude and performance an organization level analisis*". Journal of Applied Psycology, Vol:77, No.6, p.933-973
- Panudju, A.2013. Pengaruh Kompensasi Dan karakteristik pekerjaan Terhadap kepuasan Kerja Karyawan Unit Produksi PT.X Palembang. *Journal Management & Bisnis Sriwijaya*. Vol 1(2):4-15
- Peraturan Pemerintah Nomor 65 Tahun 2001 tentang Pajak Daerah
- Ranupandoyo, H dan Husnan. 2012, *Manajemen Personalia*. BPFE Edisi Ke-4, Yogyakarta.
- Riduwan, 2007, *Skala pengukuran Variabel-Variabel Penelitian*, Cetakan Ketiga, Alfabeta, Bandung.
- Rima Adelina, 2009. Analisis Efektifitas Dan Kontribusi Penerimaan Pajak Bumi Dan Bangunan (PBB) Terhadap Pendapatan Daerah Dan Kinerja Petugas Di Kabupaten Gresik. Universitas Negeri Surabaya
- Robbins S. P.,2014, *Perilaku Organisasi : Konsep, Kontroversi, Aplikasi*, edisi kedelapan versi Bahasa Indonesia, Jilid 12, PT Prenhallindo, Jakarta.
- Sarwono, Jonathan. 2010. *Analisis Jalur Untuk Bisnis dengan SPSS*. Penerbit Andi Offset:Yogyakarta.
- Sekaran U, 2010. *Research Methods For Business: A Skill Building Approach* Singapore: John Willey dan Sonc, Inc.
- Siagian, S.P. 2012, *Teori Motivasi dan Aplikasinya*, Jakarta :Rineka Cipta. Pp.102-106.
- Simamora, Henry. 2014. *Manajemen Sumber Daya Manusia*. Edisi kedua Sekolah Tinggi Ilmu Ekonomi (YKPN). Yogyakarta.
- Steers, M. Richard. 2005. *Efektivitas Organisasi (Kaidah Perilaku)*. Jakarta: Erlangga
- Sugiyono, 2011. *Metode Penelitian Bisnis*. Bandung. Alfabeta.
- Syarifah Nadhia, Siti Khairani, Ratna Juwita, (2013). Efektivitas Prosedur Penerimaan Pajak Bumi dan Bangunan (PBB) dari Pajak Pusat ke Pajak Daerah terhadap kinerja petugas Dinas Pendapatan Daerah Kota Palembang. *Jurnal STIE MDP, Vol. 3, No. 11, Pp. 67-95 tahun 2013*
- Undang-Undang Nomor 25 Tahun 1999 tentang otonomi daerah