

ABSTRACT

Latifah Nurajijah: Correlation Effectiveness of Control Procedures Tax Withholding Tax Receipts Reklame with Sumedang regency.

The effectiveness of tax collection procedures reklame penerimaan have a relationship with the local tax, if the effectiveness of the control procedures advertisement taxation is low, then the local tax revenues will be lower anyway. Effectiveness of the controls is an attempt to help organize the work that has been planned to ensure that the execution of the work is progressing according to plan.

The purpose of this study was to determine the effect of the implementation of the effectiveness of advertisement taxation procedures with local tax revenues.

This study examined the theory of control of the Malay S.P Hasibuan (2014), which consists of setting standards, measuring performance, comparing the results of the implementation of the work with the prescribed standards, take corrective action. And the theory of local tax revenue from Agus Dharma (1991), which consists of quality, quantity and time.

The research method using descriptive method with quantitative approach, the type of data used is qualitative data. Data collection through questionnaires distributed to 36 (thirty six) of respondents using a probability sampling technique. To determine how much influence the tax collection to tax revenues using t-test and F-test with SPSS 22.0 for Windows.

Based on questionnaire data processing on the effectiveness of the control procedures advertisement taxation given a score of 4,495 that lies between the range of 4233.6 and 5040 thus are on the line interval that high category. And local tax revenue got a score of 1.904 which is located between the range of 1814.4 and 2160 thus are on the line interval that high category. While the figures obtained halis determination coefficient R^2 (R Square) of 0.927, or (92.7%). This shows that the percentage contribution of variables influence the effectiveness of the procedure pemungutan pajak billboard on the dependent variable local tax revenues amounted to 92.7% qualifies as a fairly high influence. It can be concluded that there is a fairly high influence of the tax collection of the tax revenue in the Tax Office Primary Ciamis. While the rest of 7.3% was influenced or explained by other variables not examined by the study.

Keywords: Control, Procedures, Tax Collection, Advertising and Tax Filing area.