ABSTRACT

Local revenue (PAD) is a local earned revenue collected by the regional regulation in accordance with the legislation. Sources of local revenue are derived from local tax, local retribution, local wealth management results, and other revenues. The more the local needs can be financed by PAD, the higher the quality of the local autonomy.

This study aims to determine the influence of local tax and local retribution to local revenue of Bandung period of 2011-2015 either simultaneously or partially.

The population in this study is a Realized Regional Government Budget Report of Bandung in 2011-2015. Sample selection technique used is judgment sampling and obtained 60 samples, consisting of January to December 2011-2015. The data analysis method was multiple regression analysis.

The results show that there is simultaneous significant difference between local tax and local retribution to local revenue. Partially, local tax has significant positive effect on PAD, while the local retribution has no significant effect on PAD.

According to the study, people are expected to have a greater awareness to pay tax and other local retribution. Since the results of the local revenue component will also be used for public purposes such as the development of local infrastructure. For the government of Bandung, it is expected to be input in the implementation of financial management in order to further improve the collection and acceptance of each component of local revenue mainly of local tax and local retribution, by increasing monitoring, supervision and evaluation of the collection of taxes and retributions.

Keywords*: Local Tax, Local Retribution, Local Revenue (PAD)*