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EFFECT OF POTENTIAL TAX INFORMATION MEASUREMENT OF THE ROAD TAX REVENUE TARGET DESIGNATION OF INFORMATION AND ITS IMPACT ON THE REALIZATION OF ROAD TAX REVENUE MEDAN CITY STREET LIGHTING

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ABSTRACT

This study aims to examine the influence of the measurement of the tax potential of the determination of the tax revenue target and its impact on tax revenues of Medan city street lighting. This research is descriptive analysis. Verification analysis was conducted to test the hypothesis by using statistical test that path analysis (path analysis). The data used in this study year 2010 - 2014, to retrieve data about the potential of street lighting tax (X), the target of street lighting tax (Z) and street lighting tax revenue (Y). Results of research by statistical tests showed that the effect of street lighting tax potential measurement (X) on the tax revenue (Y) does not significantly, as indicated by the correlation coefficient of 0,359 with a significance level of 0.285 or greater than 0.1, then the research hypothesis put forward was rejected. Furthermore, the effect of the determination of street lighting tax revenue target (Z) on street lighting tax revenue (Y) does not significantly, as indicated by the correlation coefficient is equal to 0.397 with a significance level of 0.508 or greater than 0.1, then the hypothesis of the proposed research rejected, and statistically proven true. The third hypothesis which states that the total direct and indirect effects of the tax potential of street lighting to street lighting tax revenue greater than 0.5 (50%). A significance level used is 10% or 0.1 is accepted, the amount of the total effect obtained at 0.654 or 65.4%. These results indicate that the potential for street lighting taxes significantly affect the realization of street lighting tax revenue.

Keywords: *Potential Tax, Tax Target, Actual Receipts Tax*

