

# Analisis penerimaan negara bukan pajak retribusi SIM pada Kepolisian Negara Republik Indonesia dan faktor-faktor yang mempengaruhinya = The analysis of non tax revenues and affecting factors of driving license retribution in the Indonesian National Police

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## Abstrak

Penelitian ini bertujuan untuk; (I) mengetahui besarnya potensi PNBPN retribusi SIM dari hasil penerbitan yang tercatat pada seluruh Satuan Lalu Lintas Kepolisian Daerah (Satlantas Polda), (II) selisih atau gap antara PNBPN retribusi SIM hasil perhitungan dengan PNBPN retribusi SIM aktual, (III) bagaimana mekanisme transparansi dan akuntabilitas dari pengumpulan PNBPN SIM serta pelaporannya dilakukan, (IV) faktor-faktor yang berpengaruh terhadap PNBPN retribusi SIM di tingkat Satlantas Polda, dan (V) analisis pengaruh faktor-faktor terhadap PNBPN retribusi SIM di tingkat Satlantas Polda sepanjang tahun 2009-2012.

Metodologi yang digunakan di dalam penelitian adalah metode deskriptif kuantitatif untuk tujuan penelitian pertama dan kedua serta metode regresi data panel dengan pendekatan pooled least square, fixed effect dan random effect untuk tujuan penelitian ketiga dan keempat.

Hasil estimasi penelitian menunjukkan bahwa : (1) adanya gap antara PNBPN retribusi SIM hasil perhitungan dengan PNBPN retribusi SIM aktual, (2) gap tersebut terjadi karena permasalahan administrasi pada sistem pelaporan PNBPN retribusi SIM dan (3) dari hasil regresi data panel sejumlah 124 observasi diperoleh ketiga variabel bebas (Belanja sumber PNBPN, jumlah penduduk dan jumlah kendaraan) berpengaruh positif signifikan terhadap variabel terikatnya (PNBPN Retribusi SIM). Satu variabel yang berpengaruh paling dominan yaitu variabel belanja dengan besarnya pengaruh terhadap PNBPN SIM sebesar 0,42%.

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This study aims to: (i) determine the magnitude of potential non-tax revenues from the SIM retribution proceeds are recorded in the entire Traffic Unit Police (Police Traffic Unit), (ii) the difference or gap between the non-tax revenues of driving license retribution of calculation results with the actual non-tax revenues of driving license retribution, (iii) how the mechanisms of transparency and accountability of the non-tax revenues of driving license retribution collection and reporting is done, (iv) the effecting factors of driving license retribution in the traffic unit of regional Police, and (v) analysis effecting factors of the non-tax revenues of driving license retribution in the traffic unit of regional Police in years 2009-2012.

The methodology used in the research is descriptive quantitative method for the first and second research objectives and methods of panel data regression with pooled least squares approach, the fixed effect and random effect for the third and fourth research purposes.

The estimation results showed that: (i) the gap between the non-tax revenues of driving license retribution of calculation results with the actual non-tax revenues of driving license retribution, (ii) the gap occurred because of administrative problems in the reporting system of non-tax revenues of driving license retribution

(iii) the panel data regression results by 124 observation obtained the third independent variable (the expenditure source of non-tax revenues, the number of population and vehicles) significant positive effect on the dependent variable (the non-tax revenues of driving license retribution). One of the most dominant variable affecting is the expenditure variable which effecting 0.42% of the non-tax revenues of driving license retribution.