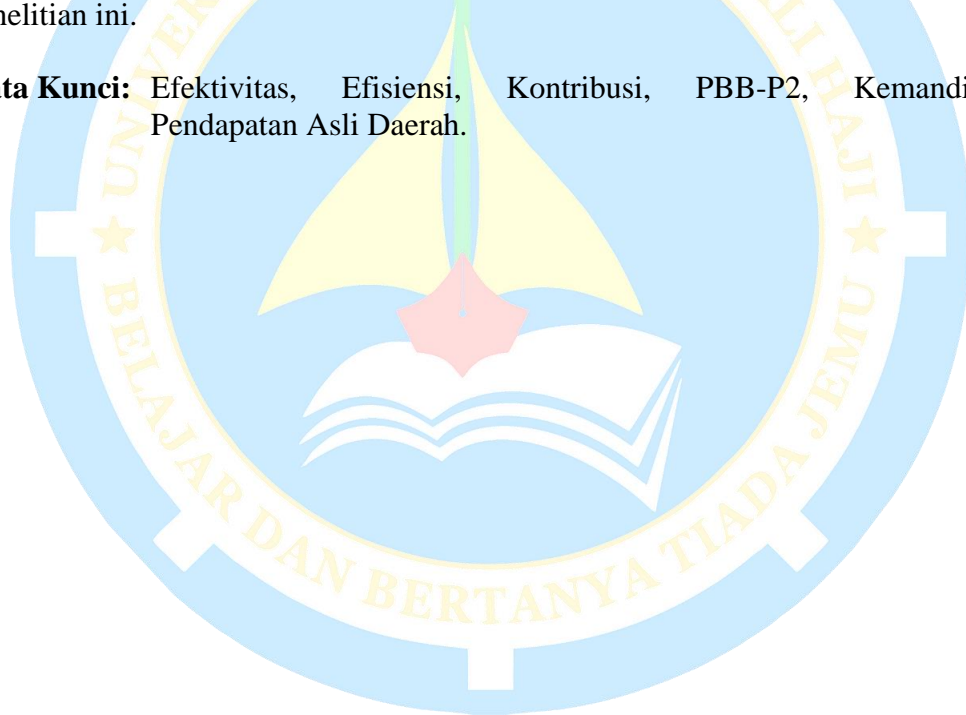


ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh efektivitas, efisiensi, dan kontribusi Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) terhadap Kemandirian Pendapatan Asli Daerah (PAD) pada Kabupaten dan Kota di Provinsi Kepulauan Riau periode 2020-2024. Sampel penelitian berjumlah 35 data observasi yang dipilih menggunakan metode *purposive sampling*. Teknik analisis data yang digunakan adalah regresi linear berganda. Hasil penelitian menunjukkan bahwa secara rata-rata, tingkat efektivitas mencapai 99,76% (Efektif), tingkat efisiensi sebesar 8,26% (Sangat Efisien), dan tingkat kontribusi sebesar 5,99% (Sangat Kurang). Berdasarkan hasil pengujian hipotesis secara parsial, ditemukan bahwa variabel Efektivitas dan Efisiensi tidak berpengaruh terhadap Kemandirian PAD. Sebaliknya, variabel Kontribusi berpengaruh terhadap Kemandirian PAD. Secara simultan, ketiga variabel tersebut berpengaruh terhadap Kemandirian PAD di wilayah Provinsi Kepulauan Riau. Nilai koefisien determinasi menunjukkan bahwa variabel independen secara bersama-sama memberikan kontribusi sebesar 44,4% terhadap fluktuasi PAD, sementara sisanya sebesar 55,6% dipengaruhi oleh faktor lain di luar model penelitian ini.

Kata Kunci: Efektivitas, Efisiensi, Kontribusi, PBB-P2, Kemandirian Pendapatan Asli Daerah.



ABSTRACT

This research aims to examine the influence of effectiveness, efficiency, and the contribution of Rural and Urban Land and Building Tax (PBB-P2) on Regional Original Revenue (PAD) Self-Sufficiency in regencies and cities across the Riau Islands Province for the 2020-2024 period. The research sample consists of 35 observation data points selected using the purposive sampling method. The data analysis technique employed is multiple linear regression. The results indicate that, on average, the effectiveness level reached 99.76% (Effective), the efficiency level was 8.26% (Highly Efficient), and the contribution level stood at 5.99% (Very Low). Based on partial hypothesis testing, it was found that the Effectiveness and Efficiency variables have no significant effect on PAD Self-Sufficiency. Conversely, the Contribution variable does have an effect on PAD Self-Sufficiency. Simultaneously, these three variables influence PAD Self-Sufficiency within the Riau Islands Province. The coefficient of determination indicates that the independent variables collectively contribute 44.4% to PAD fluctuations, while the remaining 55.6% is influenced by other factors outside the scope of this research model.

Keywords: *Effectiveness, Efficiency, Contribution, PBB-P2, Regional Original Revenue Self-Sufficiency*

