ABSTRACT

FACTORS AFFECTING THE ACHIEVEMENT OF LOCAL GOVERNMENT REVENUE TARGET AT THE AGENCY FOR LOCAL GOVERNMENT REVENUE OF MAROS REGENCY

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The problem analysed in the study was about factors affecting the organization objective. The objective of the study was to understand factors affecting the achievement of local government revenue target at the agency for local government revenue of Maros regency and also identifying factor that hindered the target achievement.

The supporting factors identified in the study included office facilities, employee work commitment and team work and hindering factors identified in the study included lack of people consciousness to pay, lack of employee skill development to collect local tax and fee, lack of taxpayer data base, lack of law enforcement, and lack of monitoring and supervision. The study applied a descriptive method.

The results of the study showed that local government revenue of Maros regency in 2012 did not achieve the target expected or less than 100%. Factors contributed to the unsuccessful collection of local revenue target included lack of people consciousness and willingness to pay local tax and fee, lack of employee skill development, lack of taxpayer data base, and lack of law enforcement, monitoring, and supervision.