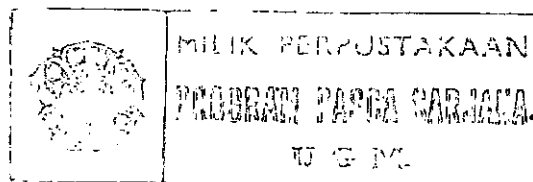


Peta merupakan sarana administrasi yang penting bagi PBB untuk kegiatan penetapan PBB dan pelayanan kepada wajib pajak. Peta PBB merupakan peta tematik yang disesuaikan dengan kebutuhan data spasial PBB.

Penelitian ini dilakukan untuk menganalisis pengaruh penerapan aspek kartografis, meliputi isi peta, skala, simbolisasi, generalisasi, keteranga pelengkap, dan tata letak, pada Peta PBB terhadap kualitas pelayanan kepada wajib pajak di KP.PBB Surakarta, khususnya wilayah Kota Surakarta. Bahan yang digunakan adalah Peta Kelurahan, Peta Blok, dan Peta ZNT untuk diukur penerapan aspek kartografisnya berdasarkan SE.33/PJ.6/1993 tentang petunjuk teknis pemetaan PBB dengan sebuah kuesioner dengan responden karyawan di KP.PBB Surakarta. Kualitas pelayanan kepada wajib pajak mengacu pada SE.19/PJ.6/1994 tentang pelayanan satu tempat dan mempertimbangkan dimensi mutu pelayanan. Pengukuran kualitas pelayanan dilakukan dengan menggunakan kuesioner dengan responden wajib pajak yang datang ke tempat pelayanan di KP.PBB Surakarta. Terhadap masing-masing kuesioner sebagai instrumen penelitian telah dilakukan uji validaitas dan reliabilitas, dan menunjukkan hasil yang valid dan reliabel.

Hasil analisis pengaruh ditunjukkan adanya hubungan antar penerapan aspek kartografis pada peta PBB dengan nilai koefisien korelasi *Product Moment* (r), hubungan setiap aspek kartografis peta PBB terhadap kualitas pelayanan kepada wajib pajak dengan nilai koefisien korelasi *Kendal Tau* (τ), dan hubungan antara semua aspek kartografis pada peta PBB secara bersama-sama terhadap kualitas pelayanan kepada wajib pajak dengan nilai koefisien korelasi ganda (R^2). Ketiga jenis hubungan yang dianalisis menunjukkan hasil positif dan signifikan. Kecuali untuk hubungan antara penerapan aspek isi peta dengan aspek simbolisasi yang menunjukkan hasil positif tetapi tidak signifikan.



ABSTRACT

Maps are very essential mean of PBB (land and building tax) administration. They are used to determine the amount of PBB to be paid and services to taxpayers. PBB's maps are thematic maps adjusted to the PBB need for spatial data.

The research is intended to analyze the influence of cartographic aspects application on PBB maps toward services' quality to the taxpayers in KP.PBB Surakarta, especially in the area of Surakarta. This includes map contents, scales, symbolization, generalization, supplementary data, and map layout. The material used in this research were Kelurahan Maps, Block Maps, and ZNT maps. The cartographic aspects applications of those maps were measured based on SE.33/PJ.6/1993 about technical instructions of PBB mapping. This was done by using a questionnaire and KP.PBB employees serve as respondents. On the other hand, services' quality to the taxpayers was measured based on SE.19/PJ.6/1994 about one stop services and considering its services' quality dimension by using a questionnaire and taxpayers who come to KP.PBB serve as respondents. The two sets of data as a result of questionnaires were tested first to determine the degree of validity and reliability. The test shows that the result was valid and reliable.

The result of the analysis are determine by three type of relationships. First, the relationships among independent variable of the application of cartographic aspects on PBB maps which is indicated by Product Moment coefficient correlation (r). Second, the relationships of each cartographic aspects with the services' quality to the taxpayers which is indicated by Kendal Tau coefficient correlation (τ). Third, relationships among all cartographic aspects simultaneously with the services' quality which is indicated by multiple correlation coefficient value (R^2). The result of analysis of three correlation were positive and significant, except the correlation between the application of map content aspect and symbolization aspect which shows that the result is positive but insignificant.