

## Analisis efisiensi kantor pelayanan pajak pratama di lingkungan kantor wilayah DJP Jakarta Pusat tahun 2005 ? 2008 : pendekatan efisiensi stochastic frontier

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### Abstrak

Stochastic frontier model merupakan salah satu metode penilaian kinerja organisasi publik melalui pengukuran efisiensi teknis. Model ini diaplikasikan pada 15 KPP Pratama di Kantor Wilayah DJP Jakarta Pusat selama tahun 2005-2008, untuk mengukur efisiensi KPP Pratama tersebut melalui output yang dihasilkan berupa penerimaan pajak. Hasil estimasi model menunjukkan bahwa perbedaan efisiensi teknis antara KPP Pratama tersebut dipengaruhi oleh variabel input dan variabel in-efisiensi.

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Stochastic frontier model is one method of assessing the performance of public organizations that measuring technical efficiency. This model was applied for 15 tax offices in Central Jakarta Regional Office for period of 2005-2008, to measuring efficiency of tax offices in collecting tax revenue as their output. Result of estimation was indicating that the difference of technical efficiency between tax offices were influenced by input variable and inefficiency variable components.