

## Analisis efektifitas sistem online dalam pemungutan pajak hiburan Di Propinsi DKI Jakarta = Analysis of the Effectivity of Online System in the Collection of Entertainment Tax in the Province of DKI Jakarta

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### Abstrak

Tujuan penelitian ini adalah untuk menganalisis efektifitas sistem online dalam pemungutan pajak hiburan di propinsi DKI Jakarta. Penelitian ini menggunakan pendekatan kuantitatif, metode pengumpulan data kualitatif dan jenis penelitian deskriptif.

Hasil penelitian menyimpulkan bahwa pelaksanaan system online dalam pemungutan pajak hiburan di propinsi DKI Jakarta menurut tujuh indikator pengukur yang digunakan peneliti, yaitu strategi, struktur, system, gaya kepemimpinan, staff, skill dan nilai bersama sudah efektif walaupun masih ditemui beberapa hambatan dalam pelaksanaannya.

*The purpose of this study is to analyze the effectivity of online system in the collection of entertainment tax in the province of DKI Jakarta. This research is a descriptive research using quantitative approach with qualitative data collection method.*

*The results of this research conclude that the implementation of online system in the entertainment tax collection in the province of DKI Jakarta which refer to seven indicators (strategy, structure, system, style, staff, skill and shared value) are already effective although still found a few flaws.*