

Analisis penilaian kinerja berbasis balanced scorecard sebagai pelaksanaan upaya good public governance dalam pencapaian penerimaan pajak di kantor pelayanan pajak madya jakarta pusat tahun 2012 = The analysis of balanced scorecard based performance assessment as the implementation of good public governance related to the tax revenue s achievement in kpp madya jakarta pusat for the year 2012

Safril Burhan Isnain, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20368451&lokasi=lokal>

---

Abstrak

Berdasarkan APBN 2000-2012, kontribusi pajak dalam penerimaan negara meningkat dari 56,5% menjadi 78,8%, sehingga Direktorat Jenderal Pajak (DJP) dituntut lebih optimal dalam menggali potensi pajak. KPP Madya Jakarta Pusat sebagai unit vertikal DJP berupaya mengoptimalkan penerimaan pajak yaitu dengan meningkatkan kepatuhan Wajib Pajak, dan meningkatkan produktivitas serta integritas aparat pajak. Modernisasi perpajakan sejak 2002 yaitu berfokus pada pelaksanaan good public governance dalam membangun kepercayaan masyarakat dan meningkatkan citra positif. Salah satu caranya dengan penilaian kinerja berbasis balanced scorecard.

Hasil penelitian menyimpulkan bahwa hampir seluruh aspek penilaian kinerja telah cukup baik dilaksanakan dan sesuai dengan pedoman serta literatur. Upaya perbaikan seperti sarana penilaian kinerja dan penyesuaian standar kinerja merupakan saran yang bisa ditindaklanjuti dalam penilaian kinerja yang lebih baik kedepannya.

*Based on the APBN for the 2000-2012 period, the tax contribution to Indonesia revenue had increased from 56,5% to 78,8%. Therefore, the Directorate General of Taxes (DGT) need to explore the potential of taxes revenue more optimally. KPP Madya Jakarta Pusat as the vertical unit of DGT, is trying to increase the tax revenue by improve the compliance of tax payer, increasing the productivity and improving the integrity of the employees. Indonesia tax reform, that was held since 2002, is exclusively aimed on the implementation of Good Public Governance to gain more on public trust and get the public confidence to the institution. One of the strategic to achieve the goal is the balance scorecard-based performance assessment. The conclusion of this research is that all of the performance assessment aspect mostly has been implemented properly, according to the guidelines and the literature. The author suggests that DGT, need to make some adjustment about the performance assessment tools and standard in order to implement balanced scorecard more effective.*