

Produktivitas kantor pelayanan pajak pratama di Indonesia tahun 2009-2012 = Productivity of small taxpayer offices in Indonesia year 2009-2012

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Abstrak

[ABSTRAK

Data Envelopment Analysis (DEA) digunakan untuk mengukur tingkat produktivitas KPP Pratama di Indonesia. 288 KPP Pratama digunakan sebagai sampel periode 2009-2012. KPP dibagi menjadi dua group KPP yang homogen berdasar analisis cluster. Input yang digunakan yaitu jumlah pegawai, biaya operasional dan jumlah wajib pajak. Penerimaan pajak dan laporan SPT digunakan sebagai output. Hasil DEA menunjukkan 11 KPP Pratama tetap efisien selama periode 2009-2012. Regresi tobit digunakan untuk mengkaji pengaruh input dan output terhadap skor efisiensi, hasilnya variabel output dan jumlah wajib pajak berpengaruh signifikan terhadap skor efisiensi, sedangkan biaya operasional tidak berpengaruh signifikan, jumlah pegawai hanya berpengaruh signifikan pada group 1 namun tidak berpengaruh signifikan pada group 2.

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ABSTRACT

Data Envelopment Analysis (DEA) is used to measure productivity level of small taxpayer offices in Indonesia. Using 288 tax offices as a sample during period 2009-2012. Tax offices grouped into two homogen groups using cluster analysis. Input used in the analysis are number of tax employee, operational cost and number of taxpayers. Tax income and number of tax returns are used as outputs. DEA results show 11 tax offices remain efficient during 2009-2012. Tobit regression is used to determine the effect of the input and output to the efficiency score, the results show that output variables and number of taxpayers as a determinant factors, while operational cost not a determinant factor. Number of employee is a determinant factor in group 1 but not in group 2.

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