

# Analisis prioritas kebijakan pengelolaan piutang penerimaan negara bukan pajak (PNBP) SDA mineral dan batubara = Analysis of receivable management policy priorities of non tax revenue of natural resources mineral and coal

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## Abstrak

[Tesis ini berfokus pada pemilihan prioritas kebijakan pengelolaan penerimaan negara bukan pajak (PNBP) sumber daya mineral dan batubara, dengan menggunakan pendekatan analisis AHP. Penelitian ini melihat penilaian stakeholder atas hirarki permasalahan yang disusun dengan menggunakan metode AHP dan menentukan kebijakan yang tepat untuk dijadikan sebagai prioritas kebijakan penanganan pengelolaan piutang PNBP SDA Minerba yang didasarkan atas pandangan dan preferensi para penilai yang diasumsikan sebagai "the experts". Hasil penelitian ini diharapkan dapat dijadikan sebagai sumbangan pemikiran bagi Kementerian ESDM, Pelaku Usaha, dan pihak terkait lainnya terutama dalam upaya penyelesaian permasalahan dalam pengelolaan piutang PNBP SDA Minerba. Berdasarkan hasil analisis dengan menggunakan pendekatan Analytical Hierarchy Process (AHP), penelitian ini menyimpulkan bahwa kebijakan yang harus diprioritaskan adalah pembangunan perangkat produk hukum penunjang pengelolaan piutang PNBP SDA Minerba dengan bobot penilaian sebesar 0,242. Kebijakan tersebut dapat dilakukan dengan merumuskan peraturan setingkat Menteri tentang tata cara pemungutan, penagihan, pembayaran dan penyeteroran PNBP sektor pertambangan mineral dan batubara; This thesis focuses on the selection of the management policy priority of non-tax revenues mineral resources and coal, using AHP analysis approach. The

research looked stakeholder assessment on the hierarchy of the problems which have been prepared using AHP and determine the appropriate policies to serve as a policy priority handling receivable management PNBP Mining natural resources based on the views and preferences of the evaluators assumed as "the experts". The result of this research is expected to be used as contribution to the Ministry of Energy and Mineral Resources, business communities, and other stakeholders, especially in solving the problems of receivable management of non-tax revenues Natural Resources Mineral and Coal.

Based on the analysis using the approach of Analytical Hierarchy Process (AHP), This study concluded that the policies that should be prioritized is the development of a legal product supporting the receivable management of non-tax revenues of Natural Resources Mineral and Coal with a weight rating of 0.242. The policy can be done by formulating the ministerial level regulation on procedures for collecting, billing, payment and remittance PNBP mineral and coal

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