

Analisis seven s terhadap efektivitas pemungutan pajak oleh unit PKB dan BBN-KB Jakarta Selatan

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Abstrak

<i>Analysis of Seven S on The Effectiveness of Tax Collection by PKB and BBN-KB Unit of South Jakarta

This research has an objective to analyze the effectiveness of tax collection by unit of PKB and BBN - KB Samsam office of South Jakarta with Seven S form, They are : strategy, structure, system, style of Leadership, Staff, Skill and Share Value.

Based on the result of conducted result has been known that the Local Income of DKI Province agency which represents the mother of unit organization of PKB and BBN - KB of South Jakarta has had strategic of collection, but the effectiveness of this strategy can not be measured yet because there is not the achievement indicator level of every program policy and the activity which has been arranged in level of collector unit.

Structure of organization has not been effective yet to collect functions run by unit of PKB and BBN-KB, such as the function of inspection was not mirrored in the structure established by Perda No. 4 year 2004 concerning The General Stipulation of Local Tax (KUPD), while the coordinator which has objective to integrate separated units in the management of local tax collection has not been conducted effectively because the tend was just internal coordination till the solution of problem which has inter work unit characteristic in collector unit level was tend to long and almost can not be solved.

The style of leadership in management of PKB collection and BBN - KB in Samsat office of South Jakarta was tend to make result oriented, there is the fulfillment of tax income target which have been established by headquarter (Dipenda). Meanwhile the number of employees is enough, but the monotonously work caused the willing to move to other unit in around of Dipenda DKI, especially at the employee who has the high-level of education background (Si above).

The education and training needed by employee to run duties has been enough, but the values developed mainly mentioned in renstra Dipenda period of 2002 until 2006 have not developed suitable with hoped specifically at cooperation and togetherness values.

There is a gap between target and income realization which is stated with negative percentage in year 2002 and year 2003 signing that in the process of conducted tax collection by Unit of PKB and BBN - KB of South Jakarta at this period of time is in obstacles, it means their performance is needed to be improved in order to be effective in conducting good collection management through Seven S Component restructure, they are : Strategy, Structure, System, Style, Staff, Skill and Share Value.

133 Pages, 15 tables + 5 pictures

List of Library : 40 books, 2 articles, 1 discussion, 2 reports, 12 regulations (year 1993 - 2004).