

# Evaluasi Sistem Pengendalian Internal Atas Pengelolaan Piutang Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (Pbb-P2) Kabupaten Majene Provinsi Sulawesi Barat = Evaluating the Internal Control System for Managing PBB-P2 Receivables in Majene Regency, West Sulawesi Province

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## Abstrak

Penelitian ini bertujuan untuk mengevaluasi efektivitas sistem pengendalian internal atas pengelolaan Piutang PBB-P2 di Kabupaten Majene berdasarkan 5 Unsur SPI COSO. Pemerintah Kabupaten Majene mendapat kewenangan dari Pemerintah Pusat dalam melakukan pengelolaan Piutang PBB-P2 sejak tahun 2014. Dalam praktiknya mengalami kendala diantaranya jumlah Piutang PBB-P2 macet mencapai 61,29% dari total piutang PBB-P2 berdasarkan klasifikasi umur piutang. Penelitian ini dilakukan dengan menggunakan metode deskriptif kualitatif dengan metode studi kasus. Berdasarkan wawancara dengan 2 Narasumber dan hasil kuesioner yang disebarakan kepada 5 Responden, menunjukkan hasil bahwa sistem pengendalian internal BAPENDA Kabupaten Majene dalam pengelolaan Piutang PBB-P2 belum efektif dengan adanya kelemahan pada unsur lingkungan pengendalian dan pemantauan. Selain itu, hal yang menjadi penghambat pelaksanaan pengendalian internal adalah kepatuhan wajib pajak yang rendah karena kurangnya informasi yang memadai mengenai Piutang PBB-P2, dan perhitungan Piutang PBB-P2 yang kurang akurat karena tidak didukung dengan rincian yang jelas dan belum adanya pemutakhiran NJOP

.....This study aims to evaluate the effectiveness of the internal control system for the management of PBB-P2 Receivables in Majene Regency based on the 5 Elements of COSO's SPI. The Majene Regency Government has received authority from the Central Government in managing PBB-P2 Receivables since 2014. In practice, it has experienced obstacles including the number of non-performing PBB-P2 receivables reaching 61.29% of total PBB-P2 receivables based on the age classification of receivables. This research was conducted using a qualitative descriptive method with a case study method. Based on interviews with 2 informants and the results of questionnaires distributed to 5 respondents, the results show that the internal control system for the Majene District BAPENDA in managing PBB-P2 receivables has not been effective due to weaknesses in the control and monitoring environment elements. In addition, things that hinder the implementation of internal control are low taxpayer compliance due to a lack of adequate information regarding PBB-P2 Receivables, and the inaccurate calculation of PBB-P2 Receivables because it is not supported with clear details and there is no NJOP update.